REPORTS

ON THE

ADMINISTRATION

OF THE

ÁBKÁRI DEPARTMENT

IN THE

BOMBAY PRESIDENCY, SIND, AND ADEN,

FOR THE

REVENUE YEAR 1895-96.

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No 2

Bombay:
PRINTED AT THE GOVERNMENT CENTRAL PRESS.
1897.

Digitized with financial assistance from the
Government of Maharashtra
on 11 July, 2017

No. 6031 of 1896.

From

THE HONOURABLE MR. T. D. MACKENZIE, I.C.S.,
Commissioner of Customs, Salt, Opium and A'bkári;

To

J. MONTEATH, ESQ., I.C.S.,
Acting Chief Secretary to Government,
Revenue Department, Bombay.

Camp Chorwadodra, Ahmedabad District,
19th December 1896.

SIR,

INTRODUCTION.

I have the honour to submit the following Report on the Administration of the A'bkári Department of the Bombay Presidency, exclusive of Sind and Aden, for the revenue year 1895-96, ending 31st July 1896.

Changes in the personnel.

2. The Honourable Mr. W. W. Loch was in charge of the Department from the 1st August to the 3rd October 1895, when he went on privilege leave till 7th November, Mr. J. M. Campbell acting for him. On his return the Honourable Mr. Loch continued to hold charge till 29th February 1896, when he went on leave to England, and the Honourable Mr. A. Wingate acted as Commissioner till the end of the year.

I.—CONSTITUTION OF THE DEPARTMENT.

CONSTITUTION OF THE DEPARTMENT.

3. The administration of the A'bkári Department is vested by the Bombay A'bkári Act in the Collectors of districts, acting under the general control of the Commissioner of A'bkári through their ordinary Revenue and Police Establishments, assisted by a staff of Distillery and Preventive Inspectors and Sub-inspectors, a few special ministerial officers, such as gaugers, clerks and kárkúns, and a small number of special A'bkári Police. Certain powers under the Act are also conferred on officers of kindred departments, such as Customs, Salt, and Police, and on selected servants of the A'bkári contractors, who render assistance more or less effective, according to their varying degrees of enterprise and business capacity, in checking, by the employment of detectives or informers, the manufacture, importation, or sale of country liquor in contravention of the Act and infringement of their monopoly.

4. Of the Native States where the ábkári management has been acquired, some are attached for ábkári purposes to adjoining British districts in the farms for which they are included, and in others the Political Agents take the place of the Collectors.

Sanctioned strength of the establishment for each district as it stood on 31st July 1896.

5. The sanctioned strength of the establishment for each district, as it stood on the 31st July 1896, is shown in the following table:—

Districts.	EXCISE DEPARTMENT. Strength. Assistant Collector.	Supervisor and Assistant Supervisor.	Inspectors on pay exceeding Rs. 50.	Gaugers on Rs. 100 and less and Sub-Inspectors Rs. 50 and less.	Clerks, Kárkuns and Talátis.	Menials.	Cost. Monthly.	Annual.	A'BKA'RI POLICE. Strength. Head Constables.	Daffadárs and Sawárs.	Constables.	Cost. Monthly.	Annual.	Total Annual Cost.
							Rs.	Rs.				Rs.	Rs.	Rs.
Bombay ...	1	2	13	24	11	127	5,323	63,876	2	...	10	129	1,548	65,424
Ahmedabad ..	...	...	4	2	1	10	538	6,456	4	...	17	219	2,628	9,084
Kaira	...	...	3	4	1	...	485	5,820	2	...	11	145	1,740	7,560
Panch Mahals .	...	...	3	5	...	2	444	5,328	3	...	14	165	1,980	7,308
Broach... ...	...	...	3	3	1	...	440	5,280	4	...	17	208	2,496	7,776
Surat	...	...	7	7	12	1	1,334	16,008	6	...	52	585	7,020	23,028
Thána	...	...	13	25	2	...	2,338	28,056	18	...	76	980	11,760	39,816
Nasik	...	...	4	7	1	...	595	7,140	3	...	16	183	2,196	9,336
Khándesh ...	...	...	11	19	2	35	1,964	23,568	1	17	4	574	6,888	30,456
Ahmednagar ...	...	...	2	4	...	...	223	2,676	2	...	23	233	2,796	5,472
Poona	...	...	3	6	1	1	628	7,536	7	...	32	403	4,836	12,372
Sholápur ...	...	...	2	6	...	...	390	4,680	4	...	31	343	4,116	8,796
Sátára	...	...	2	3	...	...	320	3,840	8	...	38	381	4,572	8,412
Belgaum ...	...	...	3	8	1	...	445	5,340	8	...	26	282	3,384	8,724
Dhárwár ...	...	...	8	7	1	...	580	6,960	3	...	29	300	3,600	10,560
Bijápur ...	...	...	2	7	1	...	420	5,040	3	...	25	267	3,204	8,244
Kánara... ...	...	...	7	14	1	3	1,073	12 876	5	...	48	500	6,000	18,876
Ratnágiri ...	...	...	10	18	2	13	1,161	13,932	13	...	76	859	10,308	24,240
Kolába... ...	...	...	6	22	...	6	1,382	16,584	11	...	84	914	10,198	26,782
Total ..	1	2	100	186	38	198	20,083	2,40,996	97	17	629	7,670	91,270	3,32,266

CONSTITUTION OF THE DEPARTMENT.

Additions and reductions during the year.

During the year under report an increase of 4 distillery Inspectors, 2 on Rs. 60 and 2 on Rs. 25 each, and 2 sweepers on Rs. 6 each, was made to the establishment in the Ratnágiri district in consequence of the opening of four new distilleries at Jaitápur, Ládghar, Palshet and Kálba Devi under the sanction of Government conveyed in their Resolutions in the Revenue Department, No. 2392, dated 17th March, and No. 3443, dated 28th April 1896, respectively. A new distillery was also opened at Shiráli in the Kánara district, but it was not necessary to increase the sanctioned strength of that district, as one place of Distillery Inspector on Rs. 60 and another of a sweeper on Rs. 6, which had been vacant there for over a year, were utilized under the renewed sanction accorded in Government Resolution No. 2392 quoted above. By Government Resolution No. 6398, dated 7th September 1895, an A'bkári clerk on Rs. 20 per mensem was sanctioned for the Broach Collector's Account Office for A'bkári and Opium work, and by Government Resolution in the Revenue Department No. 4463, dated 5th June 1896, the pay of the appointment of Assistant Distillery Inspector, Surat, was reduced from Rs. 75 to Rs. 50. The increase noticeable under Bombay is due to the inclusion of the establishment employed in the Opium Department of the Bombay Custom House, the cost of which is debited to excise, but which was hitherto erroneously excluded.

The strength of the A'bkári Police stands, as shown by Government Resolutions in the Judicial Department No. 728, dated 3rd February 1894 and No. 1543, dated 27th February 1896. It was finally fixed in consultation with the Inspector General of Police, with the additions subsequently sanctioned under the Government Resolution No. 2392 above named. Further additions were made for the Ratnágiri and Kánara distilleries under Government Resolutions in the Judicial Department No. 3086 and No. 3443, dated 28th April 1896, and for guarding the eight *rais* of A'ppáji Balvant in the Sudhágad mahál of the Bhor State, by Government Resolution, Judicial Department, No. 8216, dated 25th November 1895.

II.—Sources of Revenue and Systems of Administration.

SOURCES OF REVENUE AND SYSTEMS OF ADMINISTRATION.

6. The principal sources of the ábkári revenue of this Presidency are :—

(*a*) the manufacture and sale of country liquor, which term is, for present purposes, to be understood as exclusive of malt liquors brewed in India, and the special descriptions of liquors referred to under clause (*b*) below ;

(*b*) the manufacture and sale of malt liquors and of certain special descriptions of country liquors excised at rates leviable under the Indian Tariff Act, on liquors imported from foreign countries ;

(*c*) the sale of foreign liquors ;

(*d*) the manufacture and sale of intoxicating drugs other than opium or preparations of opium.

Kinds of country liquor.

7. The country liquor taxed and consumed is of two kinds, viz. :—

(i) Distilled spirit, and

(ii) Toddy, or the sap of the palm tree.

COUNTRY SPIRIT. Use of different descriptions how distributed.

8. The greater part of the country spirit consumed in the Presidency is made from the dried flowers of the mahuwa or mhowra tree, (*Bassia latifolia*), which is common in some of the districts and Native States in Gujárát, in the western portion of the districts of Khándesh and Násik, and in the inland tálukas of the Thána and Kolába districts. Large quantities of mhowra flowers are also imported from the Central Provinces. There is no restriction placed on the import, export, transport, possession and sale of mhowra flowers, except in the district of

Thána and three tálukas (Panvel, Karjat and Pen) of the Kolába district, where certain restrictions have been imposed under Bombay Act III of 1892 since 23rd March 1893.

Use of different descriptions how distributed.

In the town and island of Bombay, and in the tálukas of Sálsette and Bassein of the District of Thána, both mhowra spirit and spirit distilled from toddy are sold. Throughout the Ratnágiri district and in the Coast tálukas of Kánara, where toddy spirit is principally sold, the sale of mhowra spirit is permitted only at such shops as the Collector may specify. The drawing and transporting of toddy to licensed distilleries for the manufacture of spirit are subject to the same restrictions as those imposed on toddy intended for consumption in the raw state.

The spirit used in the District of Belgaum is, for the most part, distilled from molasses (jágri). Till lately this kind of spirit was in favour in the other districts of the Southern Marátha Country, but now mhowra spirit is in great measure displacing it. It has, however, been used to a considerable extent in the Poona district during the year under report and the previous year.

Various systems of management.

9. The revenue from country spirits throughout the Presidency is raised by one or other of the following systems :—

The out-still and lump-sum farming system.

(1) The out-still and lump-sum-farming system, under which either the right to manufacture and sell spirit, or that to import and sell spirit, is sold by auction; no still-head duty is charged; but the number of stills and shops is restricted, and the issues and sales of spirit are recorded. This system is at present in force only in the Dohad and Jhálod tálukas of the Panch Maháls, and in the cantonment of Deesa. In the former, spirit is manufactured at stills established at places approved by the Collector; in the latter there are no stills, but the spirit required is brought from a distillery in the town of Deesa in Pálanpur territory.

Still-head duty, public and private distillery and license-fee system in Bombay.

(2) The still-head duty system, with public and private distilleries and license-fees for the right of sale. This is in force only in the town and island of Bombay. Mhowra spirit is supplied from the private distilleries at Uran on the southern side of the harbour, in the Kolába district, on payment of still-head duty according to its alcoholic strength; spirit above 10° U.P. is not allowed to be supplied to Bombay. Toddy spirit is supplied from the public distillery at Dádar, also on payment of still-head duty, and is issued at two strengths, 25° U.P. and 60° U.P. There is no monopoly of sale. The number of shops for the sale of country spirits is fixed, and license-fees are charged, the amounts being settled either by assessment or by auction.

Still-head duty, public and private distillery and minimum guarantee system.

(3) The still-head duty system with public and private distilleries and a minimum guarantee. This system is in force in the Thána, Kolába and Ratnágiri districts, and the coast tálukas of Kánara. The right of sale is separated from the right of manufacture; mhowra spirit is supplied from the private distilleries at Uran, and toddy spirit from the public distilleries established in the district concerned, on payment of still-head duty. Spirit is issued at two strengths,—that for the districts of Thána, Kolába, and Ratnágiri, 25° U.P. and 60° U.P., and that for the coast tálukas of the district of Kánara, 25° U.P. and 40° U.P. The monopoly of sale in the different areas into which these districts have been divided is given to selected farmers, who agree to pay the amounts fixed by the Comissioner on a consideration of the circumstances of each area.

Still-head duty, central distillery and minimum guarantee system.

(4) The still-head duty system with a central distillery and minimum guarantee. This is in force in the rest of the

SOURCES OF REVENUE AND SYSTEMS OF ADMINISTRATION.

Presidency. The monopoly of sale and manufacture in each area is given to a farmer whom the Commissioner, under the control of Government, selects, and who agrees to pay the amount fixed for the farm. The system of competition has been abandoned everywhere. As a rule there is one distillery in each district, but in Khándesh, owing to its size, three were allowed during the year under report, while Ahmednagar was supplied from the Mundhwa distillery near Poona, Kaira from the Ahmedabad distillery, and the above-ghát tálukas of Kánara from Dhárwár. The spirit is issued from the distilleries on payment of still-head duty at two strengths, 25° U.P. and 60° U.P., except in Dhárwár and the above-ghát tálukas of Kánara, where the strengths are 25° U.P. and 40° U.P.

RAW TODDY.

10. Raw toddy is drunk in almost every district in the Presidency, but its consumption is largest in Surat, in the Konkan, and in the Kánarese districts. Owing to the backward condition of the Panch Maháls, no restrictions have yet been placed there on the tapping of trees or the consumption of toddy. Elsewhere the revenue from toddy is raised by means of a tax on all trees tapped, and also in most districts, by license-fees on shops and tree-foot booths.

Only two toddy systems in force.

11. There are two systems for realizing the revenue from toddy, viz.:—

Monopoly systems, where in force.

(1) The monopoly system under which the right to sell toddy in a given area is given to the person who guarantees the highest revenue from tree-tax. This is the system now in force in the Násik district, and in the above-ghát tálukas of the Kánara district. In the Násik district, in addition to the guaranteed revenue, the farmer has to pay a fee of Rs. 15 for every shop opened by him.

Separate licensing system, where in force.

(2) The separate licensing system, under which three kinds of licenses are ordinarily allowed:—

(*a*) Shop licenses.
(*b*) Tree-foot booth licenses.
(*c*) Domestic consumption licenses.

The licenses are granted on payment of tree-tax, and in the case of the shop and tree-foot booth licenses, on payment of license-fees in addition. In Bombay, Ahmedabad, and Surat cities licenses are also given for hawking toddy on payment of a fee.

Variations in separate licensing system—

12. There are some variations in the way in which this system has been applied to the different districts.

In Bombay.

In Bombay the tappers are independent of the shopkeepers. They pay the tree-tax and supply the toddy as they please to distillers, shopkeepers, and hawkers; separate licenses for domestic consumption only are not granted. The shop license-fees are assessed every three years by the Collector, the number being limited to 100. Men holding tapping licenses are given tree-foot booth licenses on payment of a fee of Rs. 10; hawkers are given licenses on payment of a fee of Rs. 10, the number of such licenses being limited to 50.

In Poona, Ahmednagar, Sholápur, Bijápur, Belgaum, Dhárwár, Thána, Kolába. Ratnágiri, and coast tálukas of Kánara.

13. In the districts of Poona, Ahmednagar, Sholápur, Bijápur, Belgaum, Dhárwár, Thána, Kolába and Ratnágiri, and in the coast tálukas of Kánara, the system is uniform. Licenses are issued on payment of a license-fee of Rs. 20 in the first six districts, and Rs. 10 in the others: should there be more than one application for a shop, the right of sale is disposed of by auction. The shopkeepers make their own arrangements with tappers, who get tapping licenses on the application of shopkeepers, and on payment of tree-tax.

Licenses to tap and sell at the tree-foot are issued to tree-owners or occupants of lands on which toddy-producing trees grow, on payment of the tree-tax and license-fees at rates fixed for shops.

Licenses to tap a limited number of trees for domestic consumption only are issued to the owners of trees on payment of the tree-tax only.

In Ahmedabad, Broach, and Surat.

14. The system in force in the districts of Ahmedabad, Broach, and Surat is practically the same as that described above, with the difference that—

(*a*) the licensees of shops and tree-foot booths have to pay, in addition to tree-tax and license-fees, tapping fees varying from Rs. 20 to Rs. 5 for every 25 trees or fraction of 25 trees licensed to be tapped ;

(*b*) the right to sell toddy at a large number of shops in the City of Surat is not sold by auction, but the shops are assessed for license-fees by the Collector;

(*c*) in three-tálukas of the Surat district, viz. Bulsár, Párdi, and Chikhli, special domestic consumption licenses are granted to the Káliparaj, members of the aboriginal races, and to certain other castes, such as Talabda Kolis, Bharwáds and Dheds, on payment of a lower rate of tree-tax;

(*d*) in some villages of the Chorási and Olpád tálukas of the Surat district, tapping licenses at special reduced rates, Rs. 1-8-0 a brab tree, are given for the manufacture of vinegar.

In Sátára, Kaira and Khándesh.

15. In the Sátára and Kaira districts, licenses are granted to the owners of trees to tap a limited number of trees for domestic consumption only. This concession was extended to Khándesh in the year under report, but it was not availed of. A toddy shop was permitted to be opened in the town of Miraj, the ábkári of which State is leased to the British Government.

Charges during the year.

16. In Ratnágiri, where experience showed that the practice of dividing the district into several small farms held by separate individuals, was entirely unsatisfactory, the whole district was given out as one farm to a single contractor for three years from the 1st January 1896. The farms of the coast tálukas of Kánara were also given for the same period to two separate persons, the Kárwár and Ankola tálukas being allotted to one, and the Kumta and Honávar tálukas to another farmer. In these four tálukas, and throughout the Ratnágiri district, under the previous contract the sale of mhowra spirit side by side with toddy spirit without restriction was permitted; but under the new contract mhowra spirit is allowed to be sold only at such shops as the Collector may specify. Following the precedent adopted for Ratnágiri from 1st January 1895 the form of license for the coast tálukas of Kánara was amended, with effect from the 1st January 1896, so as to provide for the crediting of the whole duty on the toddy spirit consumed, including the drawback on account of tree-tax on the raw toddy used in the distillation of the spirit, in liquidation of the guarantee, instead of only such sums as were paid in cash, according to the conditions of the previous license. The Jawhár State, which was previously joined with the five inland tálukas of Thána in one farm, was added in the year under report to the Dáhánu-Umbargaon farm, as since the construction of the road from Dáhánu Road Station to Jawhár the State is more accessible from Dáhánu than from Vádá. The permission to sell toddy spirit in the Máhim táluka, where none had been sold for some years past, was stopped.

The rates of still-head duty on mhowra spirit were raised from 1st August 1895 in the Sálsette and Kalyán tálukas of Thána and the Panvel and Alibág tálukas of Kolába, by 6 annas and 3 annas per gallon of spirit of strengths 25° U. P. and 60° U. P., respectively, while in the rest of the Thána district and Jawhár, and the rest of

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Kolába and the Sudhágad mahál of the Bhor State, they were raised by 4 annas and 2 annas, respectively.

The rates of still-head duty on toddy spirit were also raised in the Sálsette and Bassein tálukas of Thána by 6 annas and 4 annas per gallon of 25° U. P. and 3 annas and 2 annas per gallon of 60° U. P., respectively.

In Khándesh, where there were previously only two divisions for purposes of still-head duty, with the rates, respectively, of (*a*) Re. 0-12-0 per gallon of 25° U. P. and Re. 0-6-0 for 60° U. P. and (*b*) Rs. 2 for 25° U. P. and Re. 1 for 60° U. P., a third tract styled the central belt was established from the 1st August 1895 with the intermediate rates of Rs. 1-4-0 and Re. 0-10-0 per gallon of spirit of 25° U. P. and 60° U. P. respectively. Thus the rates of duty in this district in the year under report stood as under :—

	25° U. P.	60° U. P.
	Rs. a.	Rs. a.
Western Belt	0 12	0 6
Central Belt	1 4	0 10
Eastern Belt	2 0	1 0

The rates of still-head duty on mhowra spirit having been increased in Ratnágiri from 1st January 1895, a similar increase was made in the coast tálukas of Kánara from 1st January 1896, namely, from Rs. 1-6-0 to Rs. 1-8-0 and from Rs. 1-1-7 to Rs. 1-3-0 per gallon of 25° U. P. and 40° U. P. respectively.

There was no change in the rates of tree-tax throughout the Presidency.

17. The annexed map is intended to illustrate the distribution of the various country spirit revenue systems above described, and the extent to which they respectively applied at the end of the year under report. It includes Native States in which the ábkári revenues have been leased to the British Government, or the abkári system is managed in accordance with agreements passed by, or arrangements made with, the Chiefs. The various rates of still-head duty and tree-tax, and maximum selling prices of country spirit and toddy, in force at the end of 1894-95, and at the end of the year under report, are given in Appendix A.

Country spirit excised at tariff rates.

18. The special descriptions of country spirit referred to under clause (*b*) of paragraph 6 correspond with those which, before the passing of the Bombay Ábkári Act, were commonly described as "manufactured after the European method," such as spirits of wine, methylated spirit, rum, &c., manufactured at the sugar refineries at Sháhjehánpur in the North-West Provinces, Aska in Madras, and perfumed spirit manufactured at Navsári in the Gáekwár's territory. All these are excised at tariff rates, and for administrative purposes are treated as foreign imported spirits, that is, they are sold under licenses for the sale of foreign spirits, though the duty on them is an item of excise revenue. Under this head a new item has been included since 1st January 1891, viz. the excise duty at tariff rates levied on the malt liquors issued from the brewery at Dápuri near Poona.

FOREIGN LIQUOR.

19. Foreign liquor pays on importation the customs duty prescribed by the Tariff Act, and is not subjected to any further impost up to the time of its sale, except a comparatively small fee levied for the grant of licenses authorising its retail sale at appointed shops. The customs duty collected on imported liquor is credited in the Government accounts as Imperial "Customs" revenue, and the license fees only are accounted for as "Excise" revenue.

BOMBAY PRESIDENCY
Scale of Miles
Constructed and Photozincographed
Govt Photozinco Office, Poona 1896
BOMBAY
ALIBAG
MORUD
RATNAGIRI
KARWAR
GOA
Mormugão
NASIK
AHMEDNAGAR
SHOLAPUR
KOLHAPUR
BELGAUM
SATARA
DHARWAR
N.E Div.
S.E Div.
CAMBAY
BARODA
SURAT
BROACH
DHULIA
AURANGABAD
RAJKOT
CENTRAL INDIA AGENCY
GUJARAT
KHANDESH
BERAR
NIZAM'S DOMINIONS
MYSORE TERR.
MADRAS PRES.
CUTCH
GULF OF CAMBAY
ARABIAN SEA

REFERENCES

British Districts.

1 Under the Public or Private Distilleries Still head duty and Licence fee system. ____ ☐

2 Under the Public or Private Distilleries Still head duty and minimum guaranteed revenue system. ____ ☐

3 Under the Central Distillery Still head duty and minimum guaranteed Revenue system. ____ ☐

4 Under the out Still and lumpsum farming system. ____ ☐

5 Native States within the Presidency which have leased their Abkari Revenue to the British Government for a period of years and the Abkari Administration of which is managed under system Nº 2 above. ____ ☐
System Nº 3 above. ____ ☐

6 Native States within the Presidency which under Treaty engagements are working their Abkari under British system ____ ☐

7 Native States which have agreed to maintain a shopless belt along their frontier, marching with tracts coming under heads 2, 3, 5 & 6. ____ ☐

8 Portuguese Indian Settlements. ____ ☐

SOURCES OF REVENUE AND SYSTEMS OF ADMINISTRATION.

INTOXICATING DRUGS.

20. The cultivation of hemp for the preparation of intoxicating drugs has hitherto been but slightly restricted in any way in this Presidency, and the revenue derived from the consumption of these drugs is raised by the annual auction sales of the right to retail them, and by fees on their import, export, and transport. The cultivator cannot sell the drugs without a license; the license authorizes their sale only to a licensed retail vendor, and a vendor cannot transport them from one place to another without a permit, for which the following fees are charged when the drugs are transported from one district to another :—

If the amount does not exceed 10 Indian maunds ... Rs. 5
For every additional 2 maunds ... ... Re. 1

Fees at the same rates are also levied on permits granted for the import or export of intoxicating drugs into or from the Bombay Presidency, but when the transaction is continuous the fees are charged only once. Important modifications of the system will be introduced when the Intoxicating Drugs Bill now under consideration has become law.

III.—FINANCIAL RESULTS OF THE YEAR'S ADMINISTRATION.

FINANCIAL RESULTS.

REVENUE.

Realizations from all sources.

21. The total realizations of the year under report are contrasted in the following table with those of each of the previous four years :—

Heads of Revenue.	Realizations in 1891-92.	Realizations in 1892-93.	Realizations in 1893-94.	Realizations in 1894-95.	Realizations in 1895-96.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Country liquor	79,16,478	80,96,036	81,09,845	83,89,048	88,74,068
2. Imported foreign liquors and country liquors excised at tariff rates	1,27,469	1,39,168	1,39,099	1,41,373	1,44,068
3. Intoxicating drugs	1,33,328	1,40,714	1,50,376	1,56,856	1,65,644
4. Miscellaneous	1,41,258	1,40,293	1,41,690	1,34,593	1,36,429
Total ..	83,18,533	85,16,211	85,41,010	88,21,870	93,20,209

There was an increase of Rs. 4,98,339 over the total realizations of the previous year. The increase was general under all the sub-heads mentioned above; but it was most marked under 'country liquor,' which alone is responsible for Rs. 4,85,020 of the total increase.

Revenue from country liquor.

22. As by far the largest portion of the ábkári revenue of this Presidency is derived from country liquor, details of the receipts under that head for each of the last five years are given below :—

Items.	Realizations in				
	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.
Revenue from Country Spirit alone.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Still-head duty on mhowra, jágri, and toddy spirit ...	59,79,957	61,45,249	61,96,488	64,16,093	66,52,416
2. Deficiency in minimum guaranteed revenue made good by farmers on account of still-head duty	1,22,724	82,339	5,172	437	25,699
3. License fees for sale of spirit	2,91,866	2,62,447	2,91,077	2,90,799	3,34,670
4. Farms for manufacture and sale of spirit	25,440	25,400	30,700	27,400	26,727
5. Tree-tax on trees tapped for extraction of toddy for distillation	80,550	86,085	56,824	83,322	1,03,798
6. Fees for toddy distilleries	.....	.....	.....	3,124	3,621
7. Other items	.....	.....	.....	6,248	9,667
Total ...	65,00,537	66,31,520	65,80,261	68,27,423	71,56,598
Revenue from Country Spirit and Toddy.					
8. Tree-tax on toddy trees tapped for sale of toddy and its distillation	2,08,446	2,05,302	1,87,126	2,01,792	2,03,950
Revenue from Toddy alone.					
9. Tree-tax on toddy trees tapped for sale of raw toddy only	7,99,628	8,45,545	7,98,643	7,85,236	8,31,709
10. License fees for sale of toddy	3,75,016	3,93,539	5,40,309	5,66,550	6,66,843
11. Deficiency in minimum guaranteed revenue made good by farmers on account of tree-tax	31,024	18,956	2,285	2,497	1,809
12. Extra fees for appointment of agents, &c.	.....	.....	.....	5,073	6,938
13. Farms for use of toddy trees on Government land ...	1,827	1,174	1,221	477	1,221
Total ...	12,07,495	12,59,214	13,42,458	13,59,833	15,08,520
GRAND TOTAL ...	79,16,478	80,96,036	81,09,845	83,89,048	88,74,068

FINANCIAL RESULTS.

Revenue from Country Spirit alone, from Country Spirit and Toddy combined, and from Raw Toddy increased during the year.

23. Details for each district are given in Imperial Form No. 1, appended. The total revenue from country spirit alone was larger by Rs. 3,29,175; that from country spirit and toddy combined, by Rs. 7,158; and from toddy alone by Rs. 1,48,687.

Still-head Duty Receipts.

24. The still-head duty receipts increased by Rs. 2,36,323, while the deficiency payments were more by Rs. 25,262. The increase in the former was chiefly in Thána (Rs. 2,63,490), Kolába (Rs. 1,06,757), Bombay (Rs. 46,033), Broach (Rs. 36,986), Poona (Rs. 19,083), Ahmedabad (Rs. 15,868) and Kaira (Rs. 13,762). The increase in deficiency payments by farmers is mainly due to decreased consumption of liquor in the above-ghát tálukas of Kánara.

25. The increase in Bombay and in the other districts mentioned above, except Thána, Kolába and Kaira, is chiefly due to 1896-97 being a Sinhast or unpropitious year in the Hindu calendar. This led to the celebration in the year under report of an unusually large number of marriages among the Hindus, thus causing larger consumption of spirit, and it seems probable therefore that this, coupled with the prevailing Famine in the Deccan and Southern Marátha Country, will cause some diminution in consumption during the current year. In Thána and Kolába the enhancement of the still-head duty rates from 1st August 1895 contributed to the increase, while in Broach the improvement is mainly due to the favourable season which gave extremely good cotton crops, thus affording the labourers and mill-hands plenty of work, and with it plenty of money to spend. In Ahmedabad the increase may be attributed, in great measure, to more mills being opened in the city, thus giving employment and money to liquor consumers, many of whom are mill-hands employed there. In Kaira the increase is not due to increased consumption, but to larger duty-paid issues from the distillery, out of which a considerable quantity remained unsold on the hands of the farmers on the 31st July 1896.

26. On the other hand, the districts exhibiting noticeable decreases in the receipts from still-head duty were—Khándesh (Rs. 1,99,423), Kánara (Rs. 20,853), and Ratnágiri (Rs. 13,000). The decrease in Khándesh is chiefly due to the exemption, during the current contract, allowed by Government from payment of duty a second time on stocks of liquor remaining unsold at shops on the 31st July 1895, when the farm was renewed for another term to the same contractor. The falling-off in Ratnágiri is nominal, because the sale of mhowra spirit is greatly restricted, and drawbacks on account of tree-tax on raw toddy used in the distillation of spirit is credited in liquidation of the guarantee. The decline in Kánara is attributed to less consumption of spirit in the above-ghát tálukas.

Revenue from "License-fees for Sale of Spirit."

27. The revenue from "License-fees for sale of spirits," which is realised only in the Town and Island of Bombay, was more by Rs. 43,871, owing to keener competition for lapsed licenses. The receipts under "Farms for manufacture and sale of spirit" were about the same as in the previous year. This item relates to the outstill farms of the Deesa Cantonment, and the isolated tálukas of Dohad and Jhálod of the Panch Mahál District.

Revenue from Out-still Farms.

Revenue from Tree-tax in Ratnágiri and Kánara.

28. There was an increase of Rs. 20,476 in the revenue from tree-tax on trees tapped for toddy for distillation. This revenue is collected only in Ratnágiri and in the coast tálukas of the Kánara District, where the sale of mhowra spirit being greatly restricted, a larger number of trees was tapped for toddy for distillation.

Bombay.

29. The item "Tree-tax on trees tapped for sale of toddy and its distillation" relates wholly to the Town and Island of Bombay, and shows an increase of Rs. 7,158, which is due to the increased demand for raw toddy, and for toddy spirit for sale in the Sálsette and Bassein tálukas of the Thána District.

FINANCIAL RESULTS.

30. The tree-tax receipts for raw toddy increased by Rs. 46,473. The increase was chiefly in Surat (Rs. 25,360), Sholápur (Rs. 5,684), Dhárwár (Rs. 4,126), Bijápur (Rs. 3,618), and Ratnágiri (Rs. 3,876). Thána and Broach show a decrease of Rs. 1,843 and Rs. 1,455 respectively. The other fluctuations in tree-tax receipts were trifling. There was a large increase of Rs. 1,00,293 under "License-fees for Sale of Toddy," which is mainly due to keener competition for shops at auction sales. The most noticeable increases were in Bijápur (Rs. 46,684), Bombay (Rs. 12,350), and Dhárwár (Rs. 13,062), while Surat, Sholápur and Belgaum also show increases of between Rs. 6,000 and Rs. 7,000.

Revenue from Raw Toddy.

31. The sub-heads "Fees for Toddy Distilleries", "Other Items", and "Extra fees for appointment of Agents, &c.", shown in the table represent items which, under the old classification of account heads, were grouped together under the sub-head "Miscellaneous", under the major head "Excise." The fluctuations under the other items mentioned in the table under paragraph 22 above do not call for any special remarks.

New Sub-heads.

32. The revenue from imported foreign liquors and Indian manufactured liquors, excised at Tariff rates, for the year under report shows an increase of Rs. 2,695, as compared with the revenue of the preceding year, due wholly to larger receipts from license-fees, owing to keener competition at the auction sale of shops in the Town and Island of Bombay.

Revenue from Foreign Liquor and Indian manufactured libuors excised at Tariff Rates.

33. The revenue from intoxicating drugs for the year under report was Rs. 1,65,644, as compared with Rs. 1,56,856 in the preceding year, showing an increase of Rs. 8,788. The increase was principally in Ahmedabad, Dharwár, Kánara and Bijápur ; and is stated to be due to keener competition at the auction sales of the retail sale licenses for the districts mentioned,

Revenue from Intoxicating Drugs.

EXPENDITURE.

34. As stated in the reports for previous years, I am unable to furnish an account of the actual expenditure incurred in connection with the administration of the Abkári Department, proper. The expenditure of the Abkári and Opium Departments is classed together under the major head "Excise", and, as a general rule, the same establishments do preventive duties for both departments. Details of the expenditure debited to "Excise" in each district according to the statements furnished to me monthly by the Accountant General are given in Imperial Form No. 2, appended. The total expenditure (exclusive of refunds and drawbacks) for the year under report was Rs. 3,30,144, as against Rs. 3,26,279 in the preceding year, the increase occurring principally under the head "Contingencies."

35. The expenditure shown in Imperial Form No. 2, appended, is exclusive of (1) the cost of the Police establishment employed on Abkári and opium duties; (2) compensation to the Bombay Municipality for loss of revenue previously derived by it from shop licenses ; and (3) compensation to Native States, whose Abkári rights have been leased or acquired. These amount to Rs. 91,270, Rs. 1,43,750 and Rs. 2,64,146 respectively.

IV.—STATISTICS AND EXPLANATORY REMARKS.

STATISTICS AND EXPLANATORY REMARKS.

INCIDENCE OF TAXATION.

36. The incidence of Abkári taxation per head of population according to the Census Returns of 1891 for each district of the Presidency, proper, for the year under report and the previous year, is noted in the following table. The corresponding particulars for Native States, the Abkári of which has been leased to the British Government, have not been given, for the reason that the realizations do

STATISTICS AND EXPLANATORY REMARKS.

INCIDENCE OF TAXATION.

not include the receipts from foreign liquors and intoxicating drugs, and in some cases those from toddy, but mostly those from country spirit only :—

British Districts and Native States.	Population according to the Census of 1891.	1894-95. Realizations.	1894-95. Incidence of Taxation per Head of Population.	1895-96. Realizations.	1895-96. Incidence of Taxation per Head of Population.
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
British Districts.					
Bombay	821,764	24,25,144	2 15 3	25,39,152	3 1 5
Ahmedabad	921,712	1,92,647	0 3 4	2,10,448	0 3 8
Kaira	871,589	27,352	0 0 6	40,988	0 0 9
Panch Mahâls	313,417	41,658	0 2 2	45,060	0 2 4
Broach	341,490	1,81,422	0 8 6	2,15,950	0 10 1
Surat	649,989	11,61,030	1 12 7	11,82,502	1 13 1
Thâna	819,580	9,13,865	1 1 10	11,77,708	1 7 0
Nasik	843,582	2,15,006	0 4 1	2,15,665	0 4 1
Khândesh	1,493,771	5,49,699	0 5 11	3,55,142	0 3 10
Ahmednagar	888,755	1,00,170	0 1 10	1,05,356	0 1 11
Poona	1,067,800	6,27,027	0 9 5	6,49,251	0 9 9
Sholâpur	750,689	1,98,515	0 4 3	2,06,067	0 4 5
Sâtâra	1,225,989	92,595	0 1 3	87,354	0 1 2
Belgaum	1,013,261	3,61,069	0 5 8	3,59,247	0 5 8
Dhârwâr	1,051,314	4,33,141	0 6 7	4,45,594	0 6 9
Bijâpur	796,339	2,26,971	0 4 7	2,73,473	0 5 6
Kânara	446,351	1,95,032	0 7 0	2,06,607	0 7 5
Ratnâgiri	1,105,926	2,52,981	0 3 8	2,62,544	0 3 10
Kolâba	594,872	3,85,807	0 10 5	4,96,280	0 13 4
Total ...	16,018,190	85,81,191	0 8 7	90,74,388	0 9 1
Native States.					
Cambay	.....	21,247	.....	21,455	.....
Rewa Kântha States	.....	17,294	.....	20,915	.....
Mahi Kântha States	.....	816	.....	1,102	.....
Jawhâr	.....	19,888	.....	20,868	.....
Sudhâgad	.....	10,936	.....	10,509	.....
Khândesh Mewâs	.....	10,291	.....	11,407	.....
Akalkot	.....	7,924	.....	7,995	.....
Deccan Jâghirs	.....	22,250	.....	21,185	.....
Southern Marâtha Country Jâghirs	.....	1,24,710	.....	1,25,278	.....
Savanur	.....	5,323	.....	5,107	.....
Total ...	.....	2,40,679	.....	2,45,821	.....
GRAND TOTAL ..	.....	88,21,870	.....	93,20,209	.....

37. The average incidence of Abkâri taxation per head of population, according to the census of 1891, for the year under report, was 9 annas and 1 pie as against 8 annas and 7 pies in the preceding year. As usual, the incidence of taxation per head of population was highest in Bombay, where, for the year under report, it amounted to Rs. 3-1-5, as compared with Rs. 2-15-3 in the preceding year; while it was lowest in Kaira, where it was 9 pies in 1895-96, and 6 pies in 1894-95. In Surat it was Rs. 1-13-1 and Rs. 1-12-7, and in Thâna, Rs. 1-7-0 and Rs. 1-1-10 for 1895-96 and 1894-95, respectively. In the remaining districts, it varied from Re. 0-13-4 in Kolâba to Re. 0-1-2 in Sâtâra.

CONSUMPTION OF COUNTRY SPIRIT.

38. The statistics furnished in columns 12 to 15 of Imperial Form No. 4, appended, represent the quantities of country spirit issued from the distilleries for sale from the shops both in British districts and in the villages of the Native States, the Abkâri of which has been leased to the British Government. The following statement shows the total consumption of country spirit in each district and in the whole Presidency, for the year under report and the previous year; and the average

rate of consumption per head of population. The quantities are given in gallons of strength 25° U. P. :—

District.	Population.	1894-95.		1895-96.	
		Gallons.	Rate of Consumption per head of Population.	Gallons.	Rate of Consumption per head of Population.
			Drams.		Drams.
Bombay	821,764	589,908	34·5	605,575	35·4
Ahmedabad	921,712	77,195	4·0	78,755	4·1
Kaira...	871,589	16,421	0·9	14,644	0·8
Panch Mahâls ...	313,417	84,436	12·9	78,637	12·0
Broach	341,490	70,582	9·9	83,884	11·8
Surat	649,989	317,634	23·5	343,508	25·4
Thána	819,580	416,140	24·4	408,800	23·9
Násik...	813,582	71,562	4·1	79,516	4·5
Khándesh	1,493,771	279,280	9·0	306,611	9·9
Ahmednagar	888,755	22,995	1·2	25,170	1·4
Poona...	1,067,800	146,036	6·6	150,803	6·8
Sholápur	750,689	36,459	2·3	37,061	2·4
Sátára	1,225,989	24,038	0·9	23,443	0·9
Bijápur	796,239	25,134	1·5	24,664	1·5
Belgaum	1,013,261	67,003	3·2	66,436	3·1
Dhárwár	1,051,314	83,000	3·8	85,954	3·9
Kánara	446,351	49,794	5·4	50,074	5·4
Ratnágiri	1,105,926	88,115	8·8	95,267	4·1
Kolába	594,872	165,756	13·4	163,357	13·2
Total ...	16,018,190	2,631,638	7·9	2,722,159	8·2

39. The total sales increased by 90,521 gallons. The increase was pretty general throughout the Presidency; but in the following districts there was a decrease, *viz.*, Kaira (1,777 gallons), Panch Mahâls (5,799 gallons), Thána (7,340 gallons), Sátára (655 gallons), Belgaum (567 gallons), Bijápur (470 gallons), and Kolába (2,399 gallons). The decrease in Kaira is reported by the Collector to be due to (1) paucity of marriages among the low class Hindus, (2) bad season, and (3) the resolution by the Dheds and other low caste people of the A'nand and Borsad tálukas to limit the expenditure on liquor on marriage and other festive occasions to Re. 1-4-0, where they previously spent Rs. 10 to Rs. 15. It is doubtful whether this action is really due to economy amongst these classes, but it will be carefully watched. The general consumption in that district was, however, more by 2,402 gallons than in 1893-94. In the Panch Mahâls, though the consumption decreased in the year under report, it was more by 9,345 gallons than in 1893-94. The decline in Thána and Kolába of 7,340 gallons and 2,399 gallons, respectively, is comparatively small, considering the large quantity consumed there. It is chiefly due to the enhancement of still-head duty from 1st August 1895; but as regards Thána a serious cause of decrease was the smuggling from Damaun territory into the Umbargaon Petha, where alone the sales fell off from 39,588 gallons of 60° U. P. in 1894-95 to 31,052 gallons in 1895-96. On this subject a separate report has been submitted to Government. It may, however, be noted that the consumption was more by 9,833 gallons and 26,872 gallons in those two districts, respectively, than in 1893-94. The decrease in the other districts does not call for special remarks.

40. The districts showing noticeable increases are—Bombay (15,667 gallons), Ahmedabad (1,560 gallons), Broach (13,302 gallons), Surat (25,874 gallons), Násik (7,954 gallons), Khándesh (27,331 gallons), Ahmednagar (2,175 gallons), Poona (4,767 gallons), Dhárwár (2,864 gallons), and Ratnágiri (7,152 gallons). As regards Bombay, Ahmedabad and Broach, the reasons assigned in paragraph 25 above for the increase in the receipts from still-head duty also hold good in respect of increased consumption. In Surat and Násik the increase is

STATISTICS AND EXPLANATORY REMARKS.

CONSUMPTION OF COUNTRY SPIRITS.

chiefly due to the celebration of a large number of marriages among the Hindus before the Sinhast year 1896-97, while in Ahmednagar, Poona and Dhárwár the same cause, a fairly good season, and the fact that 1895-96 was the last year of the contract, may be regarded as the chief causes of the increased sales.

41. As regards Khándesh, the Collector, Mr. Cumine, writes:—

"The increase may be said to have been general throughout the district, except in the Dángs and the Sindkheda táluka, and to have been specially marked in Nandurbár and west Taloda. The decrease in the Dángs is not large, proportionately to the total sales there, and I cannot assign any reason for it. The decrease in Sindkheda is readily accounted for by the poor crop they had there last season, and the consequent scarcity of money. An increase in sales throughout the district is a matter for satisfaction, as it means that we are approximating to the healthy and reasonable demands of the people."

The increase is, also, I think, partly attributable to better management of the farm, which was personally superintended by one of the sons of the farmer.

42. In the Ratnágiri District, the increase is spread over every táluka. It was greatest in Sangameshvar, Ratnágiri and Dápoli. The improvement is chiefly due to the arrangement whereby the farm for the whole district is held by a single contractor instead of by several individuals for small portions, as in the previous year. The quantities of toddy spirit and mhowra spirit consumed in the whole district in the year under report and the previous year are shown in the margin, and from that table it will be seen that mhowra spirit is being displaced by toddy spirit.

1894-95.		1895-96.	
Mhowra Spirit.	Toddy Spirit.	Mhowra Spirit.	Toddy Spirit.
25° U. P. Gallons.	25° U. P Gallons.	25° U. P. Gallons	25° U. P. Gallons.
13,207	74,908	3,200	92,067

43. The Kánara District, as a whole, exhibits an increase of 280 gallons; but in the above-ghát tálukas, the farm of which is held by the Dhárwár farmer, there was a decrease of 2,483 gallons, while the coast tálukas, held by other farmers, show an increase of 2,763 gallons. The decrease in the former is mainly due to the fact that rainfall in 1895 having been irregular on the above-ghát portion, the crops there were poor, and consequently the cultivators had not much money to spend.

Toddy Distilleries in Ratnágiri and Kánara.

44. During the previous year there were *8 toddy distilleries working in the Ratnágiri District, including the temporary one at Jaitápur. During the year under report, the Jaitápur distillery was made permanent, and an additional one was established at Ládghar, under the sanction conveyed in Government Resolution No. 8357, dated 26th October 1895. As these were not apparently sufficient to meet the increased demand, two more temporary distilleries, (1) at Pálshet and (2) Kálba Devi, were constructed at the cost of the farmer, the establishment being provided by Government. Thus the total number of distilleries in the Ratnágiri district was 11, 9 being permanent, and 2 temporary. In the coast tálukas of Kánara, where there were two distilleries at (1) Kodibág and (2) Gangáwalli, a third one was opened on 1st January 1896 at Shirali, under Government Resolution No. 2392, dated 17th March 1896.

*1. Vengurla.
2. Málvan.
3. Ratnágiri.
4. Málgund.
5. Gubágar.
6. Dábhol.
7. Anjarla.
8. Jaitápur.

Working of Mhowra Flowers Act.

45. The provisions of the Mhowra Flowers Act are well understood by the people, the result being that the bulk of the mhowra crop is collected and sold to dealers. In Kolába the crop of 1896 was almost a failure, the Bijápur country spirit farmer, who is the principal buyer, having found it difficult to obtain even 20 khandis. The mhowra season of 1896 being late, the period of vacation of two months from 16th February, allowed by Section 18A of the Act, was extended to the 30th April 1896, by Government Notification No. 3220, dated 17th idem. The number of prosecutions under the Mhowra

Act in the Kolába district decreased from 30 in 1894-95 to 2 in the year under report. In the tálukas of Sháhápur, Murbád and Umbargaon of the Thána District, however, there was an increase which seems to be due partly to the enhanced selling price of mhowra liquor.

46. As in previous years, the average rate of comsumption per head was largest in Bombay, and lowest in Kaira and Sátára. Of the mofussil districts, Surat, Thána, Kolába, Broach and Panch Maháls give the highest rates of consumption per head, as usual.

47. During the year under report, toddy spirit was manufactured only in Bombay, Ratnágiri and Kánara ; and the subjoined statement shows the quantity of toddy used in distillation and the quantity of spirit manufactured therefrom in each district in the year under report and the previous year :— Toddy Spirit Manufactured.

	Toddy distilled.		Spirit manufactured.	
	1894-95.	1895-96.	1894-95.	1895-96.
	Gallons.	Gallons.	Gallons. 25° U.P.	Gallons. 25° U.P.
Bombay	656,380	595,710	101,521	94,774
Kánara	130,709	197,217	23,632	34,292
Ratnágiri	607,611	676,656	99,473	118,243

48. The quantity of toddy spirit manufactured in Bombay in the year under report was less by 6,747 gallons, while that made in the Kánara and Ratnágiri districts was more by 10,660 gallons and 18,770 gallons, respectively, than in the previous year. The toddy drawn was almost wholly from cocoanut and brab trees. In Bombay 6·3 gallons, in Kánara 5·8 gallons, and in Ratnágiri 5·7 gallons were on an average required to manufacture one gallon of spirit of strength of 25° U. P. The quantities of spirit issued from the distilleries and passed into consumption are included in the statistics given in the table under paragraph 38 above. The numbers of trees tapped for toddy for distillation in the Kánara and Ratnágiri districts are shown in the margin. Similar particulars for Bombay cannot be given, as separate licenses are not issued there to tap trees for toddy (*a*) for distillation, and (*b*) for consumption in the raw state. The total numbers of trees of each kind tapped in Bombay in the year under report and the previous year are shown in the margin.

	1894-95.	1895-96.
Kánara ...	1,837	2,899
Ratnágiri...	9,319	9,141

	1894-95.	1895-96.
Cocoanut trees ...	13,701	14,133
Brab „ ...	691	751
Date „ ...	4,848	5,057

49. It having been decided that the country spirit farms of the Ratnágiri district and the Coast tálukas of the Kánara district were to be given out for three years, commencing from the 1st January 1896, Government in their Resolutions No. 2613, dated 1st April 1895, and No. 3561, dated 11th May 1895, authorised the issue in 1894-95 of tapping licenses for distillation to last till 31st December 1895, and further, by their Resolution No. 1630, dated the 21st February 1896, they sanctioned the issue of such licenses for the calendar year, so as to make them run concurrently with the country spirit licenses. Thus in the year under report two sets of tapping licenses for distillation had to be dealt with, one for a period of five months, from 1st August to 31st December 1895, and the other, which though issued for the calendar year, embraced only seven months (January to July) of the revenue year 1895-96. The total number of cocoanut trees licensed to be

STATISTICS AND EXPLANATORY REMARKS.

tapped for distillation in the first five months and in the last seven months of the year was 5,539 in the coast tálukas of Kánara, and 18,205 in Ratnágiri, as per details noted in the margin. These figures do not agree with those shown in the preceding paragraph which, for better comparison with those for 1894-95, have been arrived at by taking $\frac{5}{12}$ths of the number tapped in the first period and $\frac{7}{12}$ths of that tapped in the second period and by adding them together.

	Kánara.	Ratnágiri.
Five months (August to December 1895)	1,990	8,870
Seven months (January to July 1896)	3,549	9,335
Total ...	5,539	18,205

50. In the Máhim division and at the Dádar distillery, inquiries have been continued regarding the average outturn of toddy per tree. During the year under report, the yield of 3,116 trees was recorded, and the average thus ascertained was 91·8 gallons per tree, as compared with 90·7 for the preceding year, 96 in 1893-94, and a mean of 93· for the last ten years. The cause of the fluctuations in the yield has not been satisfactorily ascertained. According to the ascertained average for the year, the total yield of the cocoanut and brab trees tapped is estimated at 1,366,351 gallons. Deducting from this 595,710 gallons, the quantity admitted into the distillery for the manufacture of spirit—the cocoanut and brab toddy which passed into consumption in the raw state—is estimated at 770,641 gallons. The quantity similarly estimated for the preceding year was 648,974 gallons. Date-tree toddy is rarely distilled in Bombay. The number of trees tapped was more by 209 than in the previous year.

RAW TODDY. Number of trees tapped and quantity of toddy sold.

51. The following statement shows the number of trees licensed to be tapped for raw toddy in each mofussil district of the Presidency, and the quantity of toddy reported to have been sold from the shops, during the year under report and in the preceding year :—

Districts.	1894-95.				1895-96.			
	Trees tapped.			Quantity of Toddy sold.	Trees tapped.			Quantity of Toddy sold.
	Cocoanut.	Brab.	Date and Wild Palm.		Cocoanut.	Brab.	Date and Wild Palm.	
				Gallons.				Gallons.
Ahmedabad ...	...	...	375	5,492	...	...	559	5,782
Kaira	...	716	...	...	...	755	...	...
Panch Mahále ...	...	...	...	...	...	...	...	...
Broach	...	1,685	782	72,103	...	1,500	607	58,813
Surat	25	629	117,574	2,146,063	25	828	121,816	2,520,433
Thána	234	6,307	15,261	663,258	198	6,112	14,977	670,134
Násik	...	...	611	8,919	...	...	751	11,146
Khándesh	...	...	...	...	...	...	...	...
Ahmednagar ...	...	...	1,710	58,149	...	...	2,190	62,841
Poona	68	...	7,699	286,814	56	...	7,895	276,058
Sholápur	...	...	23,029	342,629	...	...	25,871	324,365
Sátára	...	...	4	...	...	...	300	...
Belgaum	...	...	22,661	341,704	...	...	23,477	365,137
Dhárwár	...	...	31,780	421,454	...	...	33,843	499,744
Bijápur	...	...	29,599	722,039	...	...	31,408	756,037
Kánara	3,439	...	4,195	348,792	3,380	...	4,855	364,362
Ratnágiri	9,242	...	19	560,636	9,701	...	87	615,440
Kolába	453	903	1,904	97,898	474	1,109	1,514	105,665
Total ...	13,461	10,240	257,203	6,076,150	13,834	10,304	270,150	6,635,957

Trees tapped for the manufacture of vinegar.

Statistics regarding sales of toddy not quite trustworthy.

The above table includes 400 brab trees tapped in 1894-95 and 700 trees tapped in 1895-96 in the Surat district for the manufacture of vinegar. The figures as to sales of toddy cannot be said to be quite trustworthy; they have been extracted from the accounts furnished by the licensed vendors, and do not include the quantities of toddy drawn under domestic consumption licenses. The only districts showing a decrease in sales are—Broach (13,290 gallons), Poona (10,756 gallons), and Sholápur (18,264 gallons). The decrease in Broach is due partly to a less number of trees tapped, and partly to the late germination of sprouts or ears of trees which resulted in less yield of

toddy. The decline in Poona is unimportant, considering the large quantities dealt with. The decrease in Sholápur followed by an increase of 2,842 in the number of trees tapped is reported to be partly due to smaller yield of toddy, and partly to less adulteration thereof. As regards the second cause, the Collector states that "the growing competition with liquor appears to be likely to induce the toddy sellers to adulterate less and less." The districts exhibiting noticeable increases in sales are—Surat (374,370 gallons), Belgaum (23,433 gallons), Dhárwár (78,290 gallons), Bijápur (33,998 gallons), Kánara (15,570 gallons), and Ratnágiri (54,604 gallons). The improvement in these six districts is mainly due to more trees being tapped, but Bijápur requires special mention, owing to certain changes as regards supply of toddy introduced in Hungund. In this táluka, there are eleven sanctioned shops. Under the old arrangement, six of these were supplied with toddy from Moglai territory, and the remaining five obtained their supplies, either from trees in the Bijápur district, or from those in His Highness the Nizam's territory. But, under Government Resolution No. 3837, dated 21st May 1895, the licensees for the latter five shops were required in the year under report to supply themselves from trees in British territory only. This experiment proved satisfactory, both from a financial point of view and from that of licensees and consumers, as has been reported in the Collector's No. 1346, dated 29th April 1896. The same arrangement has therefore been extended in the current year to the rest of the shops in the Hungund Táluka by Government Resolution No. 4259, dated 25th May 1896.

52. The next table shows the number of licenses granted and the number of trees tapped for toddy—(1) for domestic consumption; (2) for sale at tree-foot booths; and (3) for sale at shops:—

Trees tapped for Raw Toddy under different kinds of Licenses.

Districts.	1894-95.					1895-96.				
	Number of Licenses issued.		Number of Trees Licensed to be tapped.			Number of Licenses issued.		Number of Trees licensed to be tapped.		
	For British Districts.	For Native States.	Cocoanut.	Brab.	Date and wild palm.	For British Districts.	For Native States.	Cocoanut.	Brab.	Date and Wild Palm.
					(For Domestic Consumption.)					
Kaira	2	11	...	51	...	7	14	...	55	...
Broach	7	...	...	...	15	22	...	...	...	32
Surat	8,308	...	...	97	21,095	7,600	...	...	108	18,486
Thána	367	...	2	369	126	421	...	2	425	151
Poona	6	...	1	...	8	8	...	...	...	10
Sátára	1	...	...	...	4	...	...	...	...	...
Belgaum	2	...	...	...	3	1	...	...	...	2
Kolába	18	1	...	4	24	10	2	...	1	19
Total ...	8,711	12	3	521	21,275	8,069	16	2	589	18,700
					(For Tree-foot Booths.)					
Ahmedabad... ...	1	...	...	...	50	1	...	...	..	25
Broach	18	...	...	775	50	20	...	...	775	175
Surat	55	...	25	25	2,297	41	...	...	...	1,750
Thána	232	...	202	2,277	1,484	215	...	180	2,154	1,008
Ahmednagar ...	1	...	...	...	80	1	...	...	...	120
Poona	7	..	67	...	398	7	1	26	...	366
Sholápur	2	...	...	...	90	...	..	...	...	...
Belgaum	2	...	...	...	120	1	...	...	...	100
Dhárwár	1	...	...	...	289	1	...	...	...	100
Bijápur	15	...	...	...	738	12	...	...	...	654
Kolába	47	...	235	60	1,125	41	...	225	50	1,128
Total ...	381	...	529	3,137	6,721	340	1	431	2,979	5,426
					(For Shops.)					
Ahmedabad ...	6	...	...	...	325	9	...	...	...	534
Kaira	...	2	...	665	...	...	2	...	700	...
Broach	14	...	...	910	717	13	...	...	725	400
Surat	249	...	...	107	94,182	246	...	25	20	101,580
Thána	228	8	30	3,661	13,651	226	12	16	3,533	13,818
Násik	10	...	...	...	613	10	...	...	...	751
Ahmednagar ...	8	...	...	...	1,630	8	...	...	...	2,070
Poona	41	...	...	...	7,293	39	...	30	...	7,519
Sholápur	19	7	...	...	22,939	18	9	...	...	25,871
Sátara	...	...	...	...	...	...	1	...	...	300
Belgaum	95	28	...	...	22,538	93	29	...	...	23,375
Dhárwár	110	17	...	...	31,491	112	20	...	...	33,743
Bijapur	105	1	...	...	28,861	105	1	...	...	30,754
Kánara	113	...	3,439	...	4,195	113	...	3,380	...	4,855
Ratnágiri	101	...	9,242	...	19	118	...	9,701	...	87
Kolába	75	9	218	839	755	87	4	249	1,058	367
Total ...	1,174	72	12,929	6,182	229,207	1,197	78	13,401	6,036	246,024

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Licenses for Domestic Consumption.

53. The concession allowed to owners of trees to apply for licenses to tap a limited number of their trees for toddy for domestic consumption on payment of tree-tax only, has not been availed of in the districts of Ahmedabad, Ahmednagar, Sholápur, Bijápur, Dhárwár, Kánara and Ratnágiri, either because the owners do not consume toddy, or because they find it more profitable to rent their trees to the licensees for the retail vend of toddy. This concession was extended to Khándesh during the year under report, but no one applied for licenses. In Kaira, Broach, Poona, Sátára, Belgaum and Kolába, the number of licenses taken out for tapping trees for domestic consumption is comparatively small. It is only in Surat and Thána that this concession is made much use of. The figures shown opposite Surat include the number of licenses issued to and the trees tapped by the Káliparaj on payment of a lower rate of tree-tax. In this district there was a falling off of 708 licenses, followed by a decrease of 2,598 in the number of trees tapped, the main causes being that (1) in Olpád some of the licenses granted were not taken up by the applicants owing to pecuniary difficulties and several applications were rejected by the Collector; (2) in Mándvi there was not a sufficient number of trees fit to be tapped; and (3) there were fewer applications from the Káliparaj. Thána, where there was a considerable decrease in these licenses in 1894-95 as compared with 1893-94, shows an increase of 54 in the year under report, which was chiefly in Bhiwndi.

Licenses for Tree-foot booths.

54. The total number of licenses granted during the year under report for the sale of toddy at tree-foot booths was less by 41, the districts showing the decrease being Surat (14), Thána (17), Sholápur (2), Belgaum (1), Bijápur (3), and Kolába (6). Neither cocoanut nor brab trees were tapped in Surat, while in the previous year 25 of each kind were so tapped. There was also in that district a decrease of 547 in the number of date and wild palms tapped, which is mainly due to several applications having been refused by the Collector in Olpád and to some booths being closed in Jalálpor (1) on account of smuggling, and (2) because insufficient bids were offered. The decrease of 17 licenses in Thána is apparently attributable to the increase in domestic consumption licenses. As regards Kolába, no license was taken out in the Pen táluka and the Nágothna petha, where there were three in the previous year, the reason being that people preferred to take shop licenses, because they are able to charge 2 pies more per bottle than tree-foot booth-keepers, the license fee in both cases being the same when there is no competition for the licenses.

Shop Licenses.

55. The number of shops licensed during the year was 1,197 as against 1,174 in the previous year—an increase of 23. This was chiefly in Ratnágiri (17), and Kolába (12). The increase in the latter district may be attributed principally to the proper understanding, in the year under report, of the altered condition in the tapping license, which requires that the names of servants should be registered and a fee paid for them.

Imports of Foreign Liquors.

56. As mentioned in paragraph 19, the Customs duty on foreign liquors imported by sea is credited to Imperial revenues. The following statement, however, shows the quantities of the principal kinds of liquors imported into Bombay by sea in each of the last two years. The figures are for the revenue and not for the financial year:—

	1894-95.	1895-96.
	Gallons.	Gallons.
1. Ale, beer, porter, cider, and other sorts of fermented liquors	665,639	839,726
2. Liqueurs	2,773	3,581
3. Brandy, whisky and other spirits	269,883	281,430
4. Champagne and other sparkling wines ...	12,562	13,828
5. Wines of other sorts	102,351	123,783
6. Perfumed spirits	6,784	6,547
Total ...	1,059,992	1,268,900

57. The imports of foreign ale and other fermented liquors increased by 174,087 gallons, while the issues from the local brewery at Dápuri near Poona decreased by 36,593 gallons.* The imports of liqueurs were more by 808 gallons, those of spirits by 11,547 gallons, those of champagne and other sparkling wines by 1,266 gallons, and those of wines of other sorts by 21,437 gallons, while perfumed spirits show a decrease of 237 gallons. The increase in fermented liquors is ascribed to the withdrawal of an order formerly in force in the Bombay Command that no beer should be supplied at the canteens at more than 4 annas a quart. The increase in spirits is partly due to larger importation of cheap brandies from France in wood, while that under wines of other sorts was caused by larger imports of Portuguese wines.

	Gallons.
*1894-95	738,755
1895-96	702,162
	36,593

58. The following statement shows the sales by foreign liquor licensees of foreign imported liquors and country spirits excised at tariff rates in each district of the Presidency of Bombay for each of the last two years :—

Consumption of imported liquors and country liquors excised at tariff rates.

Districts.	1894-95.					1895-96.				
	Fermented Liquors.	Wines.	Liqueurs.	Spirits (potable).	Spirits of Wine and non-potable Spirits.	Fermented Liquors.	Wines.	Liqueurs.	Spirits (potable).	Spirits of Wine and other non-potable Spirits.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Bombay	*54,056	43,980	3,682	103,864	11,056	61,805	41,903	5,097	112,416	12,376
Ahmedabad	1,992	608	22	4,517	2	1,150	619	26	4,911	6
Kaira	...	19	...	236	...	...	52	...	224	...
Panch Mahals	155	167	8	328	...	212	82	92	393	...
Broach	254	184	9	1,362	2	204	223	8	1,585	7
Surat	562	617	55	3,339	1	588	570	75	3,526	4
Thána	680	345	18	2,393	...	1,201	598	21	4,496	17
Násik	2,648	316	6	2,681	7	1,993	260	9	989	3
Khándesh	3,741	406	15	3,258	190	3,483	419	...	3,148	235
Ahmednagar	1,472	473	166	5,277	13	4,247	350	210	5,201	16
Poona	25,800	3,598	374	14,473	84	29,019	3,589	548	14,690	110
Sholápur	1,450	198	8	2,425	9	1,389	172	6	2,709	13
Sátára	1,285	854	30	3,626	...	1,161	762	39	3,579	...
Belgaum	22,577	826	108	4,676	245	31,171	1,027	118	4,581	267
Dhárwár	792	253	19	2,958	...	3,241	314	26	3,095	...
Bijápur	71	24	...	386	2	42	28	4	432	1
Kánara	83	466	...	716	14	73	349	...	573	11
Ratnágiri	60	140	...	767	3	47	134	...	895	2
Kolába	284	191	176	1,065	...	267	233	154	1,506	...
Total ...	117,962	53,665	4,696	158,347	11,628	141,793	51,684	6,433	168,949	13,068

* The quantity of 118,304 gallons of fermented liquors shown against Bombay in the report for 1894-95 was erroneous, as has been reported to Government in this office No. 4553 dated 24th September 1996. The correct figure is 54,056 gallons, which is now entered, corresponding correction being made in the total for the Presidency.

59. The quantities entered in the foregoing table are those reported by the licensees; their accuracy cannot be vouched for. As under paragraph 2 of section 16 of the Bombay Abkári Act, 1878, no license is required for the sale of any liquor not manufactured or produced in India, in its original casks or packages as imported, or in small quantities as *bonâ fide* samples, I have no means of ascertaining the quantities of foreign liquors sold under this concession. Similarly, owing to no permit being required, under clause (*a*), section 12 of the Act, for the transport of foreign liquors, I am unable to state how much of the liquor entered in the above table as sold by the wholesale licensees passed into consumption within the Presidency, or was exported to other Provinces. Nor can the sales shown against each district be assumed to represent the actual consumption of foreign liquors in that district. Part of the liquor sold by large firms in Bombay, Poona, and other stations is bought by shop-keepers at other stations. Similarly some of the Foreign liquor shop-keepers in Káthiáwár, Pálanpur, Mahi Kántha, the Nizám's territory, the Berárs, Central Provinces, &c., get their supplies from or through the principal licensed vendors in the neighbouring British districts. Foreign liquor is also supplied by the Poona firms to many Government officers and others at outstations,

STATISTICS AND EXPLANATORY REMARKS.

Intoxicating Drugs.

60. The quantities of bháng, gánja, and other kinds of intoxicating drugs sold from the licensed shops in each district of the Presidency of Bombay, during the year under report, are entered in columns 20 to 22 of Imperial Form No. 4, appended.

61. Particulars as to the number of shops licensed for the sale of the several kinds of liquors and intoxicating drugs, and the average number of population served by each shop are given in Imperial forms Nos. 3 and 5 appended.

Number of Country Spirit Shops.

62. The number of shops licensed for the sale of country spirits in the several districts of the Presidency during the year under report was 2,522 as against 2,546 in the previous year, a decrease of 24 shops. Twenty-one shops in Bombay, 1 in Surat, 3 in Khándesh, and 1 in Belgaum were closed during the year under report, while 1 additional shop in each of the districts of Thána and Kánara was opened.

63. In paragraphs 53 to 55, I have explained the fluctuations in the number of licenses granted for tapping trees for domestic consumption, and in the number of tree-foot booths and shops licensed for the retail sale of toddy. Three additional hawking licenses were issued in the Surat District during the year under report.

Licenses for the Sale of imported Liquors and Country Spirits excised at Tariff Rates.

64. The number of hotels, refreshment rooms and shops, licensed for the sale of imported foreign liquors and Indian manufactured liquors excised at Tariff rates, during the year under report, was 389, as compared with 375 in the previous year. The most noticeable changes were as follows:—In the Town and Island of Bombay while, there was one less in the number of retail sale licenses, there was an increase of 4 refreshment-room and 6 wholesale licenses. The additional refreshment-room licenses were granted to persons, approved by the Commissioner of Police, so as to meet the needs of such localities as are from the extension of the tramway and other causes more frequented by the better classes of the inhabitants. Out of the 6 wholesale licenses, 5 were given to importers of Foreign liquors in bulk, who represented the need of the licenses to enable them to break bulk and dispose of their imports in bottles and packages to their mofussil constituents. The sixth wholesale license was granted to Messrs. Meakin and Company for the sale of malt liquors manufactured at their brewery at Dápuri. In Dhárwár 2 additional wholesale licenses were granted for the sale of beer and porter manufactured at, and imported with the special permission of Government from, Bangalore; while two more wholesale foreign liquor licenses were issued to the Southern Marátha Railway Co-Operative Stores Society to meet the requirements of the European communities at Hubli and Dhárwár. In Kolába two additional retail sale licenses were granted on the representation of their necessity by the Collector.

Shops licensed for the Sale of Intoxicating Drugs.

65. The number of shops licensed for the sale of intoxicating drugs in the whole Presidency proper during the year under report was 647 as against 643 in the previous year. Two shops in Bombay were closed, while 2 new ones in each of the districts of Surat and Ahmednagar and 1 each in Sholápur and Ratnágiri were opened in the year under report.

66. As directed in paragraph 13 of Government Resolution No. 5741, dated 13th July 1892, the number of shops is being gradually lessened, wherever diminution is possible, without risk of inciting the sale of illicit liquor or drugs, shops being everywhere limited to the number actually required. Wherever new shops were opened, care was taken to ascertain previously the wishes of the local residents.

Offences against Abkári Laws.

67. The subjoined table shows the number of offences against the Abkári laws in each district of the Presidency for the year under

report as contrasted with those for the previous year. The cases falling under the principal heads, *viz.* (*a*) illicit distillation of spirits and possession of implements for the same purpose, and (*b*) illicit importation and possession of liquor, are shown separately; while all others are grouped together under the head "Miscellaneous":—

Districts.	1894-95.					1895-96.				
	Illicit distillation and possession of implements, &c., for the same.	Illicit importation and possession of liquor.	Other miscellaneous offences.	Total.		Illicit distillation and possession of implements, &c., for the same.	Illicit importation and possession of liquor.	Other miscellaneous offences.	Total.	
				Cases detected.	Cases in which convictions were obtained.				Cases detected.	Cases in which convictions were obtained.
Bombay	...	24	24	48	42	...	22	16	38	33
Ahmedabad...	1	30	7	38	36	1	17	14	32	29
Kaira	36	32	13	81	68	83	19	14	116	106
Panch Maháls	52	24	11	87	85	74	15	8	97	88
Broach	4	5	15	24	22	5	10	5	20	20
Surat	103	78	122	303	265	178	85	67	330	313
Thána	81	47	88	216	200	73	55	144	272	233
Násik	103	13	10	126	107	81	10	12	103	80
Khándesh	166	72	34	272	249	193	68	76	337	308
Ahmednagar	3	4	10	17	16	4	1	10	15	11
Poona...	2	20	9	31	25	2	30	3	35	26
Sholápur	5	17	6	28	18	...	8	14	22	16
Sátára	3	8	9	20	17	8	7	18	28	20
Belgaum	8	35	5	48	43	15	10	7	32	32
Dhárwár	7	16	15	38	32	7	12	5	24	21
Bijápur	1	39	13	53	47	6	33	6	45	34
Kánara	...	11	11	22	17	...	9	22	31	28
Ratnágiri	6	8	59	73	65	4	3	64	71	63
Kolába	10	11	55	76	73	4	4	24	32	32
Total ...	590	494	516	1,600	1,427	733	418	529	1,680	1,488

Total Number of Cases detected and Convictions obtained.

68. The total number of cases detected was 1,680 as against 1,600 in the previous year, an increase of 80; the percentage of convictions on, the number of cases brought up being 88·6 as compared with 89·2 in the preceding year. The cases of illicit distillation and possession of implements for unauthorised manufacture increased by 143, those of illicit importation and possession of liquor decreased by 76; and other miscellaneous offences against the Abkári laws were more by 13.

Cases of Illicit Distillation.

69. In Kaira the number of cases of illicit distillation increased by 47, in Surat by 76, in the Panch Maháls by 22, and in Khándesh by 27. As regards the increase in Kaira, the Collector writes:—

"The record of detected cases shows that there is still room for the expansion of the consumption of licit liquor. The most common offences are petty ones of distilling liquor, or of possessing rudely-made stills. Probably only a small proportion are detected, but the punishments inflicted do not err on the side of lenity. The risk that is run for only a very small gain shows that the habit is difficult to eradicate."

With reference to Khándesh, Mr. Cumine says:—

"With a country, such as West Khándesh is to a great extent impassable in the rains, a large number of mhowra trees, a small Abkári staff and a people who require a great deal of liquor, there must, of course, be a good deal of illicit distillation; and, indeed, it is notorious that there is. What can be done to check it is, I think, done: it is impossible to stop it altogether."

The increase in the Panch Maháls, the Collector, Mr. Doderet, reports, is not due so much to any increased criminality, but rather to greater vigilance of the detective staff. Násik, which showed an increase of 21 cases in 1894-95 as compared with 1893-94, shows a decrease of 22 cases in the year under report. Thána and Kolába also show a decrease of 8 and 6 cases respectively.

In Surat the increase in the number of cases of illicit distillation is almost counterbalanced by the decrease in the number of miscellaneous offences.

Illicit Importation and Possession of Liquor.

70. The total number of cases of illicit importation and possession decreased by 76. The decline was pretty general; the districts

STATISTICS AND EXPLANATORY REMARKS.

showing most noticeable decreases being as follows: Ahmedabad (13), Kaira (13) and Belgaum (25).

OFFENCES AGAINST ABKÁRI LAWS.

71. There was a total increase of 13 in the number of "Other miscellaneous offences." The most noticeable fluctuations were a decrease of 31 cases in Kolába and an increase of 56 and 42 cases in Thána and Khándesh respectively.

Other Miscellaneous Offences.

72. The administration of the Department, during the year under report, has, on the whole, been satisfactory. Of the Collectors who showed most interest in the various difficult and intricate questions, which from time to time arose, I may mention Mr. Campbell, C.I.E., in Bombay, Mr. Cumine in Khándesh, and Mr. Drew in Ratnágiri.

I have the honour to be,
Sir,
Your most obedient Servant,
T. D. MACKENZIE,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX A.

APPENDIX

The various rates of Still-head duty and Tree-tax and maximum selling prices of Country

Names of Districts.	1894-95.												1895-96.		
	Still-head duty per gallon.						Maximum selling price per gallon.						Still-head duty		
	Mowra or Molasses Spirit.			Toddy Spirit (exclusive of drawback allowance).			Mowra or Molasses Spirit.			Toddy Spirit.			Mowra or Molasses Spirit.		
	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.
	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a. p.
Bombay	3 0	...	...	2 1 6	1 1 10	...	...	...	...	...	...	...	3 0	...	...
Thána ... Salsette	2 4	1 2	...	1 4 0	0 10 0	...	3 12	1 14	...	4 2	2 1	...	2 10	1 5	..
Thána ... Bassein	2 4	1 2	...	1 4 0	0 10 0	...	3 12	1 14	...	4 2	2 1	...	2 8	1 4	...
Thána ... Máhim	1 12	0 14	...	0 12 0	0 6 0	...	3 4	1 10	...	3 10	1 13	...	2 0	1 0	...
Thána ... Dáhanu	1 12	0 14	...	...	...	...	3 4	1 10	...	...	...	...	2 0	1 0	...
Thána ... Umbargaon	1 8	0 12	...	...	...	...	3 0	1 8	...	...	...	...	1 12	0 14	...
Thána ... Kalyán	2 4	1 2	...	...	...	...	3 12	1 14	...	...	...	...	2 10	1 5	...
Thána ... Rest of the district and Jawhár State	2 4	1 2	...	...	...	...	3 12	1 14	...	...	...	..	2 8	1 4	...
Kolába ... Panvel Táluka	2 4	1 2	...	...	...	...	3 12	1 14	...	...	...	...	2 10	1 5	...
Kolába ... Alibág do.															
Kolába ... Rest of the district and Sudhágad Mahál	2 4	1 2	..	...	...	...	3 12	1 14	...	...	...	...	2 8	1 4	...
Ahmedabad. Deesa Cantonment	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Ahmedabad. Parántij Táluka, including Modása Mahál (except the villages of Deroli, Amodra and Indran) and Rakhial village	0 12	0 6	...	...	...	...	2 4	1 4	...	...	...	...	0 12	0 6	...
Ahmedabad. Ahmedabad City and Cantonment and 10 miles round...	2 6	1 5	...	...	...	...	3 12	2 4	...	...	...	...	2 6	1 5	...
Ahmedabad. Rest of the District	2 4	1 4											2 4	1 4	
Kaira ... Mátar, Mehmadabad, A'nand, Nadiád, and Borsad Táluks and the town of Dákor	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...	2 4	1 4	...
Kaira ... Thásra Táluka, (excluding the town of Dákor) and Kapadvanj Táluka and isolated villages of Deroli, Amodra and Indran of the Modása Mahál of the Ahmedabad District ...	1 0	0 8	...	...	...	...	2 4	1 8	...	...	...	...	1 0	0 8	...
Kaira ... State of Cambay	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...	2 4	1 4	...
Kaira ... States of Umetha, Bhádarwa and Dodka Mewás	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...	2 4	1 4	...
Kaira ... Pándu Mewás	0 12	0 6	...	...	...	...	2 4	1 4	...	...	...	...	0 12	0 6	...
Kaira ... Táluks of Ghodásar and Haldárwas and the Bávisi village of Barmuwára ...	2 4	1 4	...	...	...	..	3 12	2 4	...	...	...	...	2 4	1 4	...
Kaira ... The Bávisi village of Mahisa and the Khádal Táluka ...	1 0	0 8	...	...	...	...	2 4	1 8	...	...	...	...	1 0	0 8	...
Panch Mahals. Godhra, Kálol and Hálol Táluks	0 12	0 6	...	...	...	...	2 4	1 4	...	...	...	...	0 12	0 6	...
Panch Mahals. Dohad and Jhálod Táluks ...	...	...	...	...	...	...	2 4	1 4	...	...	...	...	...	...	...
Panch Mahals. Sánkheda Mewás	0 12	0 6	...	...	...	...	2 4	1 2	...	...	...	...	0 12	0 6	...
Broach ... Broach City and 10 miles round	2 6	1 5											2 6	1 5	
Broach ... Rest of the District	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...	2 4	1 4	...
Surat ... Surat City	2 8	1 6	...	...	..	...	3 12	2 4	...	...	...	...	2 8	1 6	...
Surat ... Chorási Táluka	2 8B	1 6B	...	...	...	...	3 12B	2 4B	...	...	...	...	2 8B	1 6B	...
Surat ... Chorási Táluka	2 4C	1 2C	...	...	...	...	3 8C	2 0C	...	...	...	...	2 4C	1 2C	...
Surat ... Olpád Táluka	2 8B	1 6B	...	...	...	...	3 12B	2 4B	...	...	...	...	2 8B	1 6B	...
Surat ... Olpád Táluka	2 4C	1 2C	...	...	...	...	3 8C	2 0C	...	...	...	..	2 4C	1 2C	...
Surat ... Jalálpore Táluka	2 0	1 0	...	...	...	...	3 4	1 14	...	...	...	...	2 0	1 0	...
Surat ... Párdi do.	1 12	0 13	...	...	...	...	3 0	1 10	...	...	...	...	1 12	0 13	...
Surat ... Bulsár Táluka A. Western.	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...	2 4	1 2	...
Surat ... Bulsár Táluka A. Eastern.	1 12	0 13	...	...	...	...	3 0	1 10	...	...	...	...	1 12	0 13	...
Surat ... Bárdoli Táluka A. Western.	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...	2 4	1 2	...
Surat ... Bárdoli Táluka A. Eastern.	1 12	0 13	...	...	...	...	3 0	1 10	...	...	...	...	1 12	0 13	...
Surat ... Mándvi Táluka A. Western.	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...	2 4	1 2	...
Surat ... Mándvi Táluka A. Eastern.	1 12	0 13	...	...	...	...	3 0	1 10	...	...	...	...	1 12	0 13	...
Surat ... Chikhli Táluka A. Western.	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...	2 4	1 2	...
Surat ... Chikhli Táluka A. Eastern.	1 12	0 13	...	...	...	...	3 0	1 10	...	...	...	...	1 12	0 13	...
Násik ... Málegaon Táluka	2 6	1 3	...	...	...	...	3 14	2 3	...	...	...	..	2 6	1 3	...
Násik ... Táluks of Báglán, Kalvan and Peint	2 0	1 0	...	...	...	...	3 8	2 0	..	...	...	...	2 0	1 0	...
Násik ... Rest of the District	2 12	1 6	...	...	...	...	4 2	2 5	...	...	...	...	2 12	1 6	...
Khándesh ... The Western Belt, comprising the Dángs, the Mewás Estates, Nawápur Petha, Akráni Pargana and the villages in the Táloda Táluka to the west of the town of Taloda	0 12	0 6	...	...	...	...	2 4	1 6	...	...	...	...	0 12	0 6	...
Khándesh ... The Central Belt, comprising the tálukas of Pimpalner, Nandurbár proper, Shahá-da and the rest of the Táloda Táluka	2 0	1 0	...	...	...	...	3 8	2 0	...	...	...	...	1 4	0 10	...
Khándesh ... The Eastern Belt, comprising the rest of the District ...	2 0	1 0	...	...	...	...	3 8	2 0	...	...	...	...	2 0	1 0	...
Ahmednagar	3 10	1 14	...	...	...	...	5 0	2 12	...	...	...	...	3 10	1 14	...
Poona	3 10	1 14	...	...	...	...	5 0	2 12	...	...	...	...	3 10	1 14	...
Sholápur	3 4	1 11	...	...	...	...	4 10	2 9	...	...	...	...	3 10	1 14	...
Sátára	3 8	1 13	...	...	...	...	5 0	2 12	...	...	...	...	3 4	1 11	...
Belgaum	3 10	1 14	...	...	...	...	5 0	2 12	...	...	...	...	3 8	1 13	...
Dharwár	3 2	...	2 8 0	...	...	...	5 0	2 12	...	...	...	...	3 10	1 14	...
Bijápur	3 2	1 10	...	...	...	...	4 8	...	3 8	...	...	...	3 2	...	2 8 0
Kánara ... Above-Ghát Tálukas ...	3 0	...	2 6 4	...	...	...	4 10	2 9	...	...	...	...	3 2	1 10	...
Kánara ... Coast Tálukas	1 6	...	1 1 7	0 8 4	...	0 6 8	4 8	...	3 8	...	...	...	3 0	...	2 6 4
Ratnágiri	1 8T	0 12T	...	0 8 4	0 4 2	...	3 0	...	2 4	3 0	...	2 4	1 8M	...	1 8 0M
							3 0	1 8	..	3 0	1 8	...	1 8	0 12	...

A Western and Eastern mean on the
B Applicable to the portion of the Táluka
C Do. do.
D Do. do.
E Do. do.
K Applicable to the 33 Coast villages of
L Applicable to the Táluka exclusive of
P Applicable to the portion of the
R Do. do.
T From 1st January 1895.
M From 1st January 1896.
N The rates of tree tax applicable to are Rs. 9 (Cocoanut and Bráb)

A.

Spirit and Toddy in force at the end of 1894-95 and 1895-96.

1895-96.									1894-95.				1895-96.			
Toddy Spirit (exclusive of drawback allowance) per gallon.			Maximum selling price per gallon.						Tree-tax rates on		Maximum selling price per gallon of Toddy.		Tree-Tax rates on		Maximum selling price per gallon of Toddy.	
			Mowra or Molasses Spirit.			Toddy Spirit.										
25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	Cocoanut and Brab.	Date and wild Palm.	At Booths.	At Shops.	Cocoanut and Brab.	Date and wild Palm.	At Booths.	At Shops.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs.	Rs.	As. p.	As. p.	Rs.	Rs.	As. p.	As. p.
2 1 6	1 1 10	...	...	...	...	...	...	...	12	6	4 6	...	12	6	4 6	...
1 10 0	0 13 0	...	4 0	2 1	...	4 6	2 4	...	12	6	3 0	4 0	12	6	3 0	4 0
1 8 0	0 12 0	...	4 0	2 0	...	4 6	2 3	...								
...	...	...	3 8	1 12	...	...	...	...	10	5			10	5		
...	...	...	3 8	1 12	...	...	...	...	7½	3	2 0	3 0	7½	3	2 0	3 0
...	...	...	3 4	1 10	...	...	...	...	5	2			5	2		
...	...	...	4 0	2 1	...	...	...	...	9	3	3 0	4 0	9	3	3 0	4 0
...	...	...	4 0	2 0	...	...	...	...								
...	...	...	4 0	2 1	...	...	...	...	12 N	6 N	3 0	4 0	12 N	6 N	3 0	4 0
...	...	...	4 0	2 0	...	...	...	...	9	3			9	3		
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	2 4	1 4	...	...	...	...	5	2	9 0	9 0	5	2	9 0	9 0
...	...	...	3 12	2 4	...	...	...	...								
...	...	...	3 12	2 4	...	...	...	...	½	½	...	...	½	½	...	...
...	...	...	2 4	1 8	...	...	...	...	1	½	...	6 0	1	½	...	6 0
...	...	...	3 12	2 4	...	...	...	...								
...	...	...	2 4	1 4	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	3 12	2 4	...	...	...	...	5½	2½	4 0	4 0	5½	2½	4 0	4 0
...	...	...	3 12	2 4	...	...	...	...	7	4			7	4		
...	...	...	3 12 B	2 4 B	...	...	...	...	7	4	3 0	4 6	7	4	3 0	4 6
...	...	...	3 8 C	2 0 C	...	...	...	...	7 D	4 D			7 D	4 D		
...	...	...	3 12 B	2 4 B	...	...	...	...	5½ E	2½ E			5½ E	2½ E		
...	...	...	3 8 C	2 0 C	...	...	...	...	6½	3			6½	3		
...	...	...	3 4	1 14	...	...	...	...	5	2	3 0	4 0	5	2	3 0	4 0
...	...	...	3 0	1 10	...	...	...	...	6½ K	3 K	3 0 K	4 6 K	6½ K	3 K	3 0 K	4 6 K
...	...	...	3 8	2 0	...	...	...	...	4½ L	1½ L	3 0 L	4 0 L	4½ L	1½ L	3 0 L	4 0 L
...	...	...	3 0	1 10	...	...	...	...								
...	...	...	3 8	2 0	...	...	...	...	1¾	1	3 0	4 0	1¾	1	3 0	4 0
...	...	...	3 0	1 10	...	...	...	...								
...	...	...	3 8	2 0	...	...	...	...	1¾ P	1 P	3 0 P	4 0 P	1¾ P	1 P	3 0 P	4 0 P
...	...	...	3 0	1 10	...	...	...	...	1 R	¾ R	1 6 R	2 0 R	1 R	¾ R	1 6 R	2 0 R
...	...	...	3 8	2 0	...	...	...	...	8	1	3 0	4 0	8	1	3 0	4 0
...	...	...	3 0	1 10	...	...	...	...								
...	...	...	3 14	2 3	...	...	...	...								
...	...	...	3 8	2 0	...	...	...	...	6	2	...	9 0	6	2	...	9 0
...	...	...	4 2	2 5												
...	...	...	2 0	1 4	...	...	...	...								
									6	2	...	...	6	2	...	...
...	...	...	2 10	1 10	...	...	...	...								
...	...	...	3 8	2 0	...	...	...	...	6	2	6 0	6 0	6	2	6 0	6 0
...	...	...	5 0	2 12	...	...	...	...	6	2	6 0	6 0	6	2	6 0	6 0
...	...	...	5 0	2 12	...	...	...	...	6	2	6 0	6 0	6	2	6 0	6 0
...	...	...	4 10	2 9	...	...	...	...	6	2	...	...	6	2	...	...
...	...	...	5 0	2 12	...	...	...	...	6	2	9 0	9 0	6	2	9 0	9 0
...	...	...	5 0	2 12	...	...	...	...	6	2	9 0	9 0	6	2	9 0	9 0
...	...	...	4 8	...	3 8	...	...	...	6	2	9 0	9 0	6	2	9 0	9 0
...	...	...	4 10	2 9	...	...	...	...	6	2	9 0	9 0	6	2	9 0	9 0
...	...	...	4 8	...	3 8	...	...	...								
0 8 4	...	0 6 8	3 0	...	2 4	3 0	...	2 4	8	3	6 0	6 0	8	3	6 0	6 0
0 8 4	0 4 2	...	3 0	1 8	...	3 0	1 8	...	8	3	4 6	4 6	8	3	4 6	4 6

west and east of the line of demarcation.
within 5 miles' limit of the Surat City.
beyond 5 miles do. do.
within 10 miles do. do.
beyond do. do. do.
the táluka.
the 33 Coast villages.
táluka south of the Tápti.
do. north of the Tápti.

Khárápat portion of the Alibág Táluka and Rs. 3 (Date and wild Palm).

T. D. MACKENZIE,
Commissioner of Customs, Salt, Opium and Abkári.

IMPERIAL FORM No. I.

Excise Revenue and Net Revenue of 1895-96.

DETAIL OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM

District.	Imported liquors.	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirit.				Country Spirits, and Fermented Liquors.								Opium and its preparations including poppy heads.	
	License-fees.	Duty on Spirits.	Duty on Malt liquors.	License-fees.	Total.	Still-head duty.	Proceeds of out-still farms.	License fees for sale of Country Spirits.	Deficiency in Minimum Guaranteed Revenue from still-head duty.	Tree Tax.	Toddy-shop license fees.	Deficiency in Minimum Guaranteed Revenue for Tree Tax.	Total.	Duty.	License-fees.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	73,473	3,995	...	59	4,054	18,10,511	...	3,34,670	...	2,08,950	21,575	...	23,75,706	11,54,300	3,600
Ahmedábád	1,685	...	...	...	...	1,87,414	6,600	...	...	1,118	560	...	1,95,692	54,600	...
Kaira	205	...	...	...	...	61,191	...	...	...	752	1,475	...	63,418	...	1
Panch Maháls	195	...	...	...	...	88,464	20,127	...	...	...	...	...	58,591	...	...
Broach	200	...	...	...	...	1,97,567	...	...	...	9,768	2,131	...	2,09,466	...	...
Surat	1,560	...	...	...	...	6,65,985	...	...	...	3,25,597	1,73,058	...	11,64,585	...	10
Thána	8,155	...	...	...	...	10,50,268	...	...	...	1,00,427	23,114	...	11,73,809	...	...
Násik	1,511	...	...	...	...	1,98,894	...	...	...	1,502	150	...	2,00,546	...	...
Khándesh	815	...	...	...	...	3,40,140	...	...	6,221	...	...	...	3,46,361	...	...
Ahmednagar	757	...	...	...	...	86,229	...	...	...	4,380	6,040	...	96,649	...	...
Poona	4,616	...	43,885	58	43,988	5,54,568	...	...	...	16,126	17,110	...	5,87,804	...	...
Sátára	1,136	...	...	...	...	96,701	...	...	...	600	20	...	97,321	...	...
Sholápur	1,470	...	...	...	...	1,25,823	...	...	...	51,742	30,079	...	2,07,144	...	...
Bijápur	370	...	...	...	...	75,505	...	...	...	62,816	1,27,378	...	2,65,699	...	675
Belgaum	920	...	...	...	...	2,87,114	...	...	...	46,954	89,869	...	4,23,937	...	2,858
Dhárwár	1,203	...	...	115	115	2,76,414	...	...	...	67,686	1,15,024	...	4,59,124	...	5,683
Kánara	410	...	...	...	...	86,805	...	...	17,689	67,166	18,505	1,809	1,91,974	...	746
Ratnagiri	870	...	...	...	...	50,094	...	...	1,789	1,56,106	38,281	...	2,46,270	...	656
Kolába	1,910	...	...	...	...	4,68,279	...	...	...	22,767	2,479	...	4,88,525	...	4
Total ...	95,961	3,995	43,885	227	48,107	66,52,416	26,727	3,34,670	25,699	11,44,457	6,66,843	1,809	88,52,621	12,08,900	13,783

DETAIL OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM—*continued.*

District.	Opium and its prepartions including poppy heads—*continued.*			Drugs other than Opium. Gánja, Bháng, &c.			Fines, Forfeitures and Miscellaneous.					Grand Total.	Total charges as in Form 2.	Net Revenue in the year.
	Deficiency in Minimum Guaranteed Vend.	Gain on sale-proceeds of Opium.	Total.	Fees on permits.	License-fees.	Total.	Fines and forfeitures under A'bkári Act.	Fines and forfeitures under Opium Act.	Other items, A'bkári Revenue.	Other items, Excise Opium Revenue.	Total.			
1	17	18	19	20	21	22	23	24	25	26	27	28	29	30
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	...	30,314	11,38,214	191	48,000	48,191	109	3,509	37,619	100	41,337	37,30,975	2,55,887	34,75,088
Ahmedabad	...	...	54,600	143	9,600	9,743	...	2,435	...	3,001	5,436	2,67,156	16,206	2,50,950
Kaira	...	...	1	63	1,330	1,393	...	164	...	1,800	1,964	66,981	19,718	1,09,273
Panch Mahálś	...	...	.....	25	730	755	36	...	633	1,809	2,469	62,010		
Broach	...	...	10	50	1,650	1,700	...	79	84	1,800	1,963	2,13,329	6,631	2,06,698
Surat	...	...	.....	55	5,425	5,480	258	261	419	1,200	2,138	11,73,713	20,123	11,53,650
Thána	...	...	.....	61	6,505	6,566	60	1	1,606	...	1,667	11,85,197	30,380	11,54,817
Násik	...	...	.....	210	9,622	9,832	...	8	476	1,200	1,684	2,13,573	10,735	2,02,838
Khándesh...	...	...	.....	25	7,650	7,675	...	7,005	1,798	2,579	11,382	3,66,233	35,206	3,31,027
Ahmednagar	...	...	.....	1,551	3,225	4,776	5	7	169	1,200	1,381	1,03,563	4,523	99,040
Poona	...	...	.....	121	16,825	16,946	...	1,062	605	1,200	2,867	6,56,171	10,088	6,46,133
Sátara	...	...	.....	242	4,350	4,592	...	...	9	...	9	1,03,058	6,267	96,791
Sholápur	...	...	.....	95	7,825	7,920	...	4	738	1,200	1,942	2,18,476	7,231	2,11,245
Bijápur	...	...	675	55	4,950	5,005	2	...	791	...	793	2,72,542	5,659	2,66,883
Belgaum	...	...	2,858	180	3,436	3,616	...	2	892	7	401	4,31,232	8,707	4,22,525
Dhárwár	...	...	5,688	233	15,200	15,433	...	...	1,327	11	1,338	4,82,896	18,548	4,64,348
Kánara	...	...	746	38	6,825	6,863	7	...	3,089	...	3,096	2,03,089	13,797	1,89,292
Ratnágiri	...	...	656	74	2,213	2,287	2,061	...	8,055	...	10,116	2,59,699	22,682	2,37,017
Kolába	...	...	4	366	6,505	6,871	44	...	559	1	604	4,97,914	15,271	4,82,643
Total ...	...	30,314	12,52,947	3,778	1,61,866	1,65,644	2,582	14,537	58,369	17,099	92,587	1,05,07,867	5,07,609	1,00,00,258

T. D. MACKENZIE,
Commissioner of Customs, Salt,
Opium and Abkári.

IMPERIAL FORM No. 2.

Excise Charges of 1895-96

District.	Detail of Charges during the year.					Grand Total Charges.	Remarks.
	Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
1	2	3	4	5	6	7	8
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Bombay—							
Commissioner of Customs	.....	.....	.....	38 7 0	.....	38 7 0	
Collector of Land Revenue, Customs and Opium... ...	41,462 13 8	4,038 0 6	8,329 13 4	3,924 9 8	*1,72,314 0 0	2,30,069 5 2	*Inclusive of refunds of opium pass-fee due to several Native States.
Collector of Salt Revenue	23,279 10 0	46 6 3	1,456 1 7	997 5 7	.....	25,779 7 5	
Ahmedábád	10,107 0 7	1,416 15 0	4,092 11 5	545 6 6	44 6 0	16,206 7 6	
Kaira	12,915 3 3	2,839 6 11	3,693 10 6	269 7 3	.....	19,717 11 11	
Panch Mahals							
Broach	5,035 10 5	1,074 15 0	423 7 9	96 7 4	.....	6,630 8 6	
Surat	14,730 12 9	2,882 8 10	1,829 0 2	680 6 0	.....	20,122 11 9	
Thána	21,759 0 5	6,956 11 1	1,103 8 0	560 13 3	.....	30,380 0 9	
Násik	7,961 15 9	2,013 15 4	510 4 0	249 0 0	.....	10,735 3 1	
Khándesh	23,649 11 7	9,042 9 4	1,775 3 5	738 6 5	.....	35,205 14 9	
Ahmednagar	2,872 13 11	1,239 10 0	257 6 6	153 8 6	.....	4,523 6 11	
Poona	6,786 2 1	1,563 14 11	1,098 3 0	589 12 0	.....	10,038 0 0	
Sátára	4,454 7 0	1,248 15 11	468 6 6	95 2 0	.....	6,266 15 5	
Sholápur	5,336 2 9	1,594 6 4	87 14 6	212 15 0	.....	7,231 6 7	
Bijápur	4,423 1 4	1,120 4 6	78 10 0	36 14 6	.....	5,658 14 4	
Belgaum	5,939 11 11	1,805 1 0	403 12 5	558 14 5	.....	8,707 7 9	
Dhárwár	9,337 15 3	2,143 15 7	1,715 8 10	243 3 6	5,106 15 6	18,547 10 8	
Kánara	9,688 4 0	2,651 4 2	951 12 9	505 5 4	.....	13,796 10 3	
Ratnágiri	13,940 13 5	3,347 1 6	3,598 10 3	1,795 8 0	.....	22,682 1 2	
Kolába	10,568 6 2	3,780 10 2	501 3 6	420 8 9	.....	15,270 12 7	
Total charges for the year ...	2,34,249 12 3	50,806 12 4	32,375 4 5	12,712 1 0	†1,77,465 5 6	5,07,609 3 6	†Exclusive of the opium and Abkári compensations paid annually to the several Native States in terms of their agreements, as well as that paid to the Bombay Municipality for loss of revenue.

T. D. MACKENZIE,
Commissioner of Customs, Salt, Opium and Abkári.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

District.	Manufacture of Liquor. Number of					Vend of Liquor and Drugs.																					Remarks.
			Country Spirit Distilleries.			Number of wholesale licenses for sale of					Number of special licenses for retail sale of liquors, otherwise than in ordinary retail shops, *e.g.*, Hotels, Refreshment Rooms and Steamers.					Number of shops licensed to sell by retail.											
																		Country fermented liquor (toddy).					Opium and its preparations.				
	Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Central Distilleries, public or private. Mhowra and molasses spirit.	Central Distilleries, public or private. Toddy spirit.	Out-stills.	European liquors imported or manufactured in India.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Travellers' Bungalows.	Temporary Refreshment Stalls.	European liquors imported or manufactured in India.	Country spirit.	Domestic consumption licenses.	Hawking licenses.	Tree-foot booth licenses.	Toddy-shop licenses.	Total.	Raw Opium.	Madat and Chandul and other preparations of Opium.	Total of Columns 24 and 25.	For medical purposes (druggist's permits and the like).	Drugs other than Opium (Bhang, Ganja, &c.).	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
Bombay	...	...	...	1	...	74	1	...	...	...	18	38	1	...	71	49	298	...	50	100	100	250	11	...	11	52	70	
Ahmedabad	...	...	1	...	...	5	...	...	...	...	1	...	1	...	...	7	68	...	...	1	9	10	156	...	156	11	40	
Kaira	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	2	35	7	...	...	...	7	142	...	142	1	11	
Panch Mahals	...	...	(a) 1	...	2	...	...	...	...	...	...	...	2	...	...	2	60	...	...	...	...	...	37	...	37	...	5	
Broach	...	...	1	...	...	4	...	...	...	...	...	...	...	...	...	...	65	22	...	20	13	55	50	...	50	...	11	
Surat	...	...	1	...	...	5	...	...	...	...	...	...	1	...	...	6	300	7,600	14	41	246	7,901	23	...	23	7	24	
Thána	...	...	...	...	...	5	...	...	...	...	1	...	2	...	...	9	343	421	...	215	226	862	16	...	16	...	19	
Násik	...	...	1	...	...	1	...	...	...	...	...	...	3	1	2	7	104	...	...	...	10	10	41	...	41	...	44	
Khándesh	...	...	3	...	...	4	...	...	...	...	1	...	2	...	...	2	245	...	...	...	...	...	106	...	106	...	109	
Ahmednagar	...	...	...	...	...	5	...	...	...	187	...	...	1	...	1	1	25	...	...	1	8	9	54	...	54	...	40	
Poona	1	...	1	...	...	23	...	...	...	...	9	...	3	2	42	3	74	8	...	7	39	54	51	...	51	50	45	
Sátára	...	...	1	...	...	10	...	...	...	...	4	1	1	2	...	3	56	...	...	...	...	...	38	...	38	...	34	
Sholápur	...	...	1	...	...	6	...	...	...	...	...	...	2	...	...	3	33	...	...	...	18	18	42	...	42	...	33	
Bijápur	...	...	1	...	...	3	...	...	...	2	...	...	1	...	...	...	73	...	...	12	105	117	16	...	16	...	34	
Belgaum	...	...	1	...	...	7	...	...	...	...	...	...	2	...	...	...	115	1	...	1	93	95	13	...	13	5	36	
Dhárwár	...	...	1	...	...	9	...	...	...	...	...	...	2	...	8	1	122	...	...	1	112	113	21	...	21	...	45	
Kánara	...	...	...	3	...	...	...	...	...	...	...	...	1	...	...	6	146	...	...	...	113	113	10	...	10	...	19	
Ratnágirí	...	...	...	9	...	7	...	...	...	...	...	...	...	...	...	...	183	...	...	...	118	118	8	...	8	...	13	
Kolába	...	...	17	...	...	6	...	...	...	8	4	...	2	...	...	4	177	10	...	41	87	138	13	...	13	2	15	
Total ...	1	...	31	13	2	174	1	...	...	197	38	39	28	5	124	105	2,522	8,069	64	440	1,297	9,870	848	...	848	128	647	

NOTE.—When one license covers the sale of more than one kind of liquor or drug, the shop should be shown in the column for one kind only, the fact being noted in the column for remarks.

(a) Exclusive of the distillery at Wadia in the Sankheda-Mewas under the Rewa Kántha Agency.

T. D. MACKENZIE,
Commissioner of Customs, Salt, Opium and A'bkári.

IMPERIAL FORM No. 4.

IMPERIAL

Duty and

District.	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirits.											Country Spirits issued
	Ordinary Spirits.			Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of
	Issues at average strength of Imperial Gallon.		Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of Duty per Imperial Gallon.	At strength of 25° U.P.	At strength of 60° U.P.
	Number of Imperial Gallons.	Average strength per Gallon.											
1	2		3	4	5	6	7	8	9	10	11	12	13
			Rs. a. p.		Rs. a. p.				Rs. a. p.		Rs. a. p.		
Bombay	430	4·4° U.P.	6 0 0	151	6 0 0	...	...	10	8 0 0	...	...	166,465	73,482
Ahmedábád ...	...	...	...	...	...	...	...	...	...	...	...	81,950	216
Kaira	...	...	...	...	...	...	...	...	...	...	...	26,250	7,919
Panch Mahals ...	...	...	...	...	...	...	...	...	...	...	...	11,760	168,571
Broach	...	...	...	...	...	...	...	...	...	...	...	80,752	6,312
Surat	...	...	...	...	...	...	...	...	...	...	...	166,741	286,581
Thána	...	...	...	...	...	...	...	...	...	...	...	138,154	602,093
Násik	...	...	...	...	...	...	...	...	...	...	...	60,589	33,658
Khándesh	...	...	...	...	...	...	...	...	...	...	...	44,657	358,194
Ahmednagar ...	...	...	...	...	...	...	...	...	...	...	...	26,063	...
Poona	...	...	...	...	...	...	...	...	...	702,162	0 1 0	155,230	...
Sátára... ...	...	...	...	...	...	...	...	...	...	...	...	27,800	...
Sholápur	...	...	...	...	...	...	...	...	...	...	...	38,580	...
Bijápur	...	...	...	...	...	...	...	...	...	...	...	24,631	...
Belgaum	...	...	...	...	...	...	...	...	...	...	...	79,590	...
Dhárwár	...	...	...	...	...	...	...	...	...	1,040	0 1 0	91,271	...
Kánara	...	...	...	...	...	...	...	...	...	...	...	45,487	...
Ratnágiri	...	...	...	...	...	...	...	...	...	...	...	40,077	111,970
Kolába	...	...	...	...	...	...	...	...	...	...	...	139,204	81,355
Total ...	430	4·4°U.P.	...	151	...	...	...	10	...	703,202	...	1,445,251	1,730,351

Note.—Toddy spirit is sold in the Town and Island of Bombay, in the Sálsette and Bassein Tálukas of the

FORM No. 4.

Consumption.

FROM CENTRAL DISTILLERIES, PUBLIC OR PRIVATE.				OPIUM AND ITS PREPARATIONS.			OTHER DRUGS.			
Imperial Gallons.		Rates of Duty.		Issues in sers (1 ser = 2 lbs. of 40 tolás each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Prices per ser (2 lbs. of 40 tolás each).		Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolás each).			REMARKS.
At strength of	Equivalent of London Proof of the total of columns 12, 13 and 14.	Strength.	Per Gallon.		Wholesale that is, price at which Opium is sold from the Treasury.	Retail average price at which retail Vendors sell.	Bhâng.	Gánja.	Other sorts.	
14	15	16		17	18	19	20	21	22	23
			Rs. a. p.		Rs.	Rs.				
(20·2° U.P.) 399,329	472,907	25° U.P.	3 0 0 (b)	7,996	21	26	1,752	11,044	1,412	(b) Shows rate of duty on toddy spirit, exclusive of the drawback on account of tree-tax.
		60° U.P.	2 1 6 (b)							
		25° U.P.	1 1 10 (b)							
.....	61,549		2 6 0 (c)	8,136	22	27	1,094	4,215	486	(c) Shows the rate of duty applicable to the city, cantonment and portion within ten miles round, and (d) to the rest of the district excepting (e) the Parántij Táluka, including Modása Mahál, (exclusive of the villages of Deroli, Amodra and Indran.)
			2 4 0 (d)							
			0 12 0 (e)							
		60° U.P.	1 5 0 (c)							
			1 4 0 (d)							
			0 6 0 (e)							
.....	22,855	25° U.P.	2 4 0 (f)	4,474	22	27	414	2,623	10	(f) Shows the rate of duty applicable to the whole district, excepting the Kapadvanj and Thásra Tálukas, with the exception of the town of Dákor. (g) Do. do. to the talukas of Kapadvanj and Thásra (excepting the town of Dákor) and the villages of Deroli, Amodra and Indran of the Modása Mahál.
			1 0 0 (g)							
		60° U.P.	1 4 0 (f)							
			0 8 0 (g)							
.....	76,248	25° U.P.	0 12 0	1,852	22	27	237	584	66	(h) Shows rates of duty applicable to the western talukas, the eastern talukas being under out-still system. (i) Shows rates of duty applicable to the city of Surat and those portions of the talukas of Chorási and Olpád which are within five miles' limit of the Surat city.
		60° U.P.	0 6 0 (h)							
.....	63,089	25° U.P.	2 6 0 (c)	3,896	22	27	697	4,637	195	
			2 4 0 (d)							
		60° U.P.	1 5 0 (e)							
			1 4 0 (d)							
.....	239,688	25° U.P.	2 8 0 (i)	1,606	22	27	1,395	3,065	142	(j) Do. to the rest of the talukas of Chorási and Olpád and to the western portions of the talukas of Bulsár, Bárdoli, Mándvi and Chikhli. (k) Do. to the táluka of Jaláipur. (l) Do. to the eastern portion of the talukas of Bulsár, Bárdoli, Mándvi and Chikhli and to the Párdi Táluka.
			2 4 0 (j)							
			2 0 0 (k)							
			1 12 0 (l)							
		60° U.P.	1 5 0 (i)							
			1 2 0 (j)							
			1 0 0 (k)							
			0 13 0 (l)							
.....	344,453	25° U.P.	2 10 0 (mm)	480	21	26	70	1,687	1	(m) Do. to the talukas of Bassein, Bhiwndi, Váda, Murbád and Sháhápur. (mm) Do. to the talukas of Sálsette and Kalyán. (n) Do. to the Talukas of Máhim and Dáhánu. (o) Do. to the Umbargaon Peth. (p) Do. the whole district excepting the talukas of (q) Báglan, Kalvan and Peint, and (pp) Málegaon Táluka. (r) Do. the whole district except (s) the Navápur Petha, Akrani Pargana and the villages of the Taloda Táluka to the west of the town of Taloda and (aa) Pimpalner, Nandurbar proper, Sháhada and the rest of the Táluka Táluka. (t) Do. above ghát talukas of the Kánara district. (u) Do. coast talukas of Kánara district. The rates were raised from 1st January 1896 to Rs. 1-8-0 and Rs. 1-3-0 per gallon of spirit 25° U.P. and 40° U.P. respectively. (bb) The whole district except the talukas of Alibág and Panwel where the rates are Rs. 2-10-0 and Rs. 1-5-0 for 25° U.P. and 60° U.P. respectively.
			2 8 0 (m)							
			2 0 0 (n)							
			1 12 0 (o)							
			1 10 0 (b)*							
			1 8 0 (b)†							
		60° U.P.	1 5 0 (mm)							
			1 4 0 (m)							
			1 0 0 (n)							
			0 14 0 (o)							
			0 13 0 (b)*							
			0 12 0 (b)†							
.....	58,905	25° U.P.	2 12 0 (p)	2,817	21	26	1,408	8,325	401	
			2 0 0 (q)							
			2 6 0 (pp)							
		60° U.P.	1 6 0 (p)							
			1 0 0 (q)							
			1 3 0 (pp)							
.....	176,770	25° U.P.	2 0 0 (r)	7,916	21	26	...	5,247	62	
			1 4 0 (aa)							
			0 12 0 (s)							
		60° U.P.	1 0 0 (r)							
			0 10 0 (aa)							
			0 6 0 (s)							
.....	19,547	25° U.P.	3 10 0	5,096	21	26	...	8,729	180	
.....	116,422	25° U.P.	3 10 0	4,936	21	26	3,809	8,793	666	
.....	20,850	25° U.P.	3 8 0	1,777	21	26	...	15,641	...	*Applicable to Sálsette Táluka.
.....	28,935	25° U.P.	3 4 0	4,052	21	26	441	4,905	48,764	† Do. Bassein Táluka.
.....	18,473	25° U.P.	3 2 0	226	21	26	19	4,132	...	
.....	59,692	25° U.P.	3 10 0	430	21	26	682	9,790	44	
.....	68,453	25° U.P.	3 2 0	443	21	26	43	15,035	77	
(40° U.P.) 3,677	36,321	25° U.P.	3 0 0 (t)	53	21	26	...	6,267	...	
			1 6 0 (u)							
			0 8 4 (b)							
		40° U.P.	2 6 4 (t)							
			1 1 7 (u)							
			0 6 8 (b)							
.....	74,846	25° U.P.	1 8 0	140	21	26	3,299	...	...	
			0 8 4 (b)							
		60° U.P.	0 12 0							
			0 4 2 (b)							
.....	136,945	25° U.P.	2 8 0	328	21	26	...	1,150	...	
		60° U.P.	1 4 0 (bb)							
(20·2° U.P.) 399,329 (40° U.P.) 3,677	2,096,948	...	...	56,654	...	...	15,360	115,869	52,456	

Thána District, in the coast tálukas of the Kánara District and in the whole of the Ratnágiri District.

T. D. MACKENZIE,
Commissioner of Customs, Salt, Opium and Abkári.

IMPERIAL FORM No. 5.

Incidence of Consumption.

District.	Population.				Number of persons per retail shop for sale of				Gross excise receipts per ten thousand of total population to nearest Rupee.			Net Excise Revenue from all sources per ten thousand of total Population, *see* column 30 of Form 1.	Remarks.
					Liquors.		Drugs.						
	Hindus.	Musalmáns.	Others.	Total.	Country spirits, column 18 of Form 3.	Country fermented liquors, column 23 of Form 3.	Opium and its preparations, column 26 of Form 3.	Other drugs, column 28 of Form 3.	From spirits and fermented liquors, total of columns 2, 6 and 14 of Form 1.	From Opium and its preparations, column 19 of Form 1.	From drugs, other than Opium, column 22 of Form 1.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
									Rs.	Rs.	Rs.	Rs.	
Bombay	543,276	155,247	123,241	821,764	2,758	3,287	74,706	11,739	29,853	14,459	586	42,288	
Ahmedábád	788,718	90,487	42,507	921,712	13,555	92,171	5,908	23,043	2,141	592	106	2,723	
Kaira	782,448	77,443	11,698	871,589	24,903	124,513	6,138	79,235	730	...	16	922	
Panch Mahális	281,750	18,651	13,016	313,417	5,224	.....	8,471	62,683	1,876	...	24		
Broach	245,422	71,263	24,805	341,490	5,254	6,209	6,830	31,045	6,140	...	50	6,053	
Surat	572,916	52,307	24,766	649,989	2,167	82	28,260	27,083	17,941	...	84	17,749	
Thána	727,201	36,682	55,697	819,580	2,389	951	51,274	43,136	14,361	...	80	14,090	
Násik	776,824	42,059	24,699	843,582	8,111	84,358	20,575	19,172	2,395	...	117	2404	
Khándesh	1,270,475	112,200	111,096	1,493,771	6,097	.....	14,092	13,704	2,324	...	51	2,216	
Ahmednagar	818,585	47,071	23,099	888,755	35,550	98,751	16,458	22,219	1,096	...	54	1,114	
Poona	989,799	51,200	26,801	1,067,800	14,430	19,774	20,937	23,729	5,960	...	159	6,051	
Sátára...	1,163,606	43,256	19,127	1,225,989	21,893	.....	32,263	36,058	803	...	37	789	
Sholápur	686,945	53,971	9,773	750,689	22,748	41,705	17,874	22,748	2,779	...	106	2,814	
Bijápur	703,604	88,522	4,213	796,339	10,909	6,806	49,771	23,422	3,341	8	63	3,351	
Belgaum	873,051	80,484	59,726	1,013,261	8,811	10,666	77,943	28,146	4,193	23	36	4,170	
Dhárwár	903,739	131,000	16,575	1,051,314	8,617	9,304	50,063	23,363	4,380	54	147	4,417	
Kánara	402,644	26,460	17,247	446,351	3,057	3,950	44,635	23,492	4,310	17	154	4,241	
Ratnágiri	1,019,943	79,673	6,310	1,105,926	6,043	9,372	138,241	85,071	2,230	6	21	2,143	
Kolába	560,040	28,938	5,894	54,872	3,361	4,311	45,759	39,658	8,244	...	116	8,113	
Total ...	14,110,986	1,286,914	620,290	16,018,190	6,351	1,623	18,889	24,758	5,616	782	103	6,243	

T. D. MACKENZIE,
Commissioner of Customs,
Salt, Opium and Abkári.

PROVINCE OF SIND.

No. 1511 OF 1897.

REVENUE DEPARTMENT.

Commissioner's Office,
Karáchi, 30th March 1897.

MEMORANDUM.

Introduction.

The Acting Commissioner in Sind has the honour to submit the following report on the administration of the Abkári Department of the Province of Sind for the revenue year 1895-96.

Principal sources of revenue.

2. The sources from which the ábkári revenue during the year 1895-96 were derived were the same as in the preceding year, *viz.* :—

(*a*) The manufacture and sale of intoxicating drugs other than opium.

(*b*) The sale of foreign imported liquor and of Sháhjahánpur liquor.

(*c*) The manufacture and sale of ordinary country liquor.

(*d*) Miscellaneous, such as the sale-proceeds of account books and confiscated articles, &c.; but the amount realised from these was, as usual, very small.

Intoxicating drugs other than opium and foreign and other liquors.

3. The revenue from intoxicating drugs other than opium and from imported foreign spirits is realised from the sale of farms and from license fees in the same way as in the Presidency Proper. The system of supplying country liquor from the Kotri Distillery, supplemented by imports from the Uran Distillery, remained in force during the year. The revenue from country liquor in Sind is raised on the still-head system. The duty on that manufactured at Kotri is levied on passes issued in Sind; for Uran liquor, the duty is paid at the distilleries and the passes are issued by the supervisors in charge. Appendix C attached to this report shows the still-head duty levied.

Restriction on the sale of foreign imported spirits.

4. The restriction on the sale of foreign imported liquor below the strength of 15° U. P. continues to be in force, except in the case of bottled spirit of superior quality, which is too expensive to enter into undue competition with country liquor.

Special description of country spirit excised at tariff rates.

5. Sháhjahánpur rum is the only spirit of Indian manufacture excised at tariff rates and allowed to be imported for consumption in Karáchi. It is treated, for administrative purposes, as foreign Indian spirit, and is sold under licenses for the sale of foreign spirits. But the duty levied thereon is an item of excise revenue.

Country liquor.

6. The country liquor sold in this province is manufactured at the Government Distillery at Kotri or imported from Uran. The consumption of the latter, excepting small quantities imported into the Hyderábád, Shikárpur and Upper Sind Frontier Districts, is confined to the town of Karáchi. It is consumed chiefly by immigrants from the Presidency Proper and Pársis and Goanese, and does not find favour with the Sindhis.

Toddy.

7. Toddy is drawn only in the Karáchi District, and only date trees are tapped for this purpose. The little that is sold is consumed in a fermented condition by a few immigrants from the south. No State-owned and only a few privately-owned date trees are tapped, the owners preferring to keep them for fruit. The revenue from toddy is raised by farming the right of tapping the trees and selling the product, the farmer making his own arrangements with the owners. The revenue under this head was farmed for Rs. 1,205 against Rs. 992 in the previous

year 1894-95. During the year under report there were as usual only 9 shops authorised to sell toddy, 8 in Karáchi and 1 in the town of Kotri. The quantity of toddy sold was as under:—

Karáchi	... 5,629 gallons.
Kotri	... 35 do.

The selling price of toddy is reported to be one anna and 6 pies per bottle.

Constitution and strength of ábkári establishment.

8. No change was made during the year in the constitution and strength of the ábkári establishment, which remained as under:—

1	Distillery Inspector, Kotri	Working under the orders of the Collector of Hyderábád, subject to the general control of the Commissioner in Sind.	
2	Assistant Distillery Inspectors, Kotri ...		
3	Clerks		
1	Náik		
2	Peons		
1	Sweeper		
1	Ábkári Inspector		
1	Ábkári Inspector, Karáchi	Do.	Collector of Karáchi do.
1	Ábkári Inspector, Sukkur	Do.	Collector of Shikárpur do.

Broad results—Financial receipts.

9. A statement is subjoined showing the total revenue under each head in each district and for the whole Province of Sind for the year under report as compared with the preceding year and the average of the five years ending 1893-94, and with the estimated realisations for the current year 1896-97 as entered in the budgets; but a falling off during the current year is anticipated as large numbers of persons have left the principal towns, where most of the liquor is consumed, on account of the plague:—

Heads of Revenue.	District.	Annual average realisations of five years ending 1893-94.	Realisations in		Estimated for 1896-97.
			1894-95.	1895-96.	
		Rs.	Rs.	Rs.	Rs.
Intoxicating Drugs	Karáchi ...	36,865	61,000	61,000	74,000
	Hyderábád ...	32,009	39,733	39,737	40,010
	Shikárpur ...	63,325	85,200	90,000	94,000
	Thar and Párkar ...	3,024	11,025	11,025	14,600
	Upper Sind Frontier .	8,241	11,100	17,010	15,000
	Total ...	1,43,464	2,08,058	2,18,772	2,37,610
Foreign and other liquor dutiable at Tariff rates ...	Karáchi ..	10,487	12,142	12,090	12,000
	Hyderábád ...	2,028	2,154	1,990	2,022
	Shikárpur ...	2,557	2,511	2,906	2,910
	Thar and Párkar ...	50	50	51	50
	Upper Sind Frontier .	231	200	200	200
	Total ...	15,353	17,057	17,237	17,182
Spirit	Karáchi ...	2,14,195	3,04,231	3,16,741	3,00,000
	Hyderábád ...	2,03,432	2,74,395	3,11,039	3,20,000
	Shikárpur ...	1,17,655	1,49,599	1,57,475	1,60,000
	Thar and Párkar ...	11,017	24,233	28,727	29,000
	Upper Sind Frontier .	21,760	26,454	29,323	28,500
	Total ...	5,68,059	7,78,912	8,43,305	8,37,500
Toddy	Karáchi ...	797	992	1,205	1,205
	Total of spirit and Toddy together .	5,68,856	7,79,904	8,44,510	8,38,705

Heads of Revenue.	District.	Annual average realisations of five years ending 1893-94.	Realisations in		Estimated for 1896-97.
			1894-95.	1895-96.	
		Rs.	Rs.	Rs.	Rs.
Miscellaneous ...	Karáchi ...	32	31	11	50
	Hyderábád ...	80	45	38	40
	Shikárpur ...	102	18	9	10
	Thar and Párkar ...	...	...	...	...
	Upper Sind Frontier .	100	12	66	70
	Total ...	314	106	124	170
Total revenue from all sources ...	Karáchi ...	2,62,376	3,78,396	3,91,047	3,87,255
	Hyderábád ...	2,37,549	3,16,327	3,52,804	3,62,072
	Shikárpur ...	1,83,639	2,37,328	2,50,390	2,56,920
	Thar and Párkar ...	14,091	35,308	39,803	43,650
	Upper Sind Frontier .	30,332	37,766	46,599	43,770
	Grand Total ...	7,27,987	10,05,125	10,80,643	10,93,667
	Net increase ...	...	75,518		...

The above table shows that there has been an increase under all the heads :—

	Rs.
Intoxicating drugs	10,714
Foreign and other liquors dutiable at Tariff rates ...	180
Country liquor	64,393
Toddy	213
Miscellaneous	18
	75,518

The increase is chiefly under the two principal sources of income, *viz.*, intoxicating drugs and country liquor. The former is due to keen competition among the bidders at the auction. The increase in the sales of country spirit is found principally in the Hyderábád District, but it is not attributable to any special cause. The realisations on country liquor and toddy in the last five years as compared with the revenue of 1886-87, the last year of the old system, have been as follows :—

	Rs.
1886-87	3,89,955
1891-92	5,64,975
1892-93	6,04,881
1893-94	6,76,101
1894-95	7,79,904
1895-96	8,44,510

Expenditure.

10. Subjoined is a table of the expenditure in the past two years in connection with Abkári, the total of 1895-96 showing a decrease of Rs. 206-11-5 compared with the preceding year :—

District.	Establishment, including Contingencies, &c., 1894-95.	Establishment, including Contingencies, &c., 1895-96.	Remarks.
	Rs. a. p.	Rs. a. p.	
Karáchi	3,043 13 10	3,193 13 0	
Hyderábád	9,603 0 9	9,248 6 11	
Shikárpur	2,357 9 10	2,330 12 0	
Thar and Párkar... ...	.....	9 12 0	
Upper Sind Frontier ...	317 14 11	333 0 0	
Total ...	15,322 7 4	15,115 11 11	
Net Decrease ...	206 11 5		

The total realisations of the two years minus the expenditure are contrasted below :—

		Rs.	Rs.	Rs.
1894-95	...	10,05,125	— 15,322 =	9,89,803
1895-96	...	10,80,643	— 15,116 =	10,65,527

Incidence of taxation.

11. The incidence of ábkári revenue in the Province of Sind is illustrated in the subjoined table :—

District.	Population according to the Census of 1891.	Realizations.			Incidence per head.		
		Average of five years ending 1893-94.	1894-95.	1895-96.	During five years ending 1893-94.	1894-95.	1895-96.
		Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karáchi	571,951	2,62,376	3,78,396	3,91,047	0 7 4	0 10 7	0 10 11
Hyderábád	876,535	2,37,549	3,16,327	3,52,804	0 4 4	0 5 9	0 6 5
Shikárpur	908,426	1,83,639	2,37,328	2,50,390	0 3 3	0 4 2	0 4 5
Thar and Párkar	340,314	14,091	35,308	39,803	0 0 8	0 1 8	0 1 10
Upper Sind Frontier... ...	174,548	30,332	37,766	46,599	0 2 9	0 3. 6	0 4 3
Total ...	2,871,774	7,27,987	10,05,125	10,80,643	0 4 1	0 5 7	0 6 0

The incidence in the year under report according to the census of 1891 was higher than in the preceding year, and, as usual, it was highest in the Karáchi District.

Number of shops in relation to the area and population.

12. The following table shows the number of shops licensed in each district :—

		Karáchi District.			Hyderábád District.			Shikárpur District.		
		1893-94.	1894-95.	1895-96.	1893-94.	1894-95.	1895-96.	1893-94.	1894-95.	1895-96.
Area in square miles		14,286·01	14,304·79	14,304·79	9,033	8,280	8,272	8,128	8,132	8,148
Population		571,951	571,951	571,951	918,646	876,535	8,76,535	9,08,426	908,426	9,08,426
Drugs	Number of shops ...	141	142	142	129	130	129	239	237	237
	Square miles to a shop.	101	101	101	70	64	64	34	34	34
	Population to a shop .	4,056	4,028	4,028	7,121	6,743	6,795	3,801	3,833	3,833
Foreign liquor .	Number of shops ...	41	41	41	7	7	9	13	12	11
	Square miles to a shop.	348	349	349	1,290	1,183	919	625	678	741
	Population to a shop .	13,950	13,950	13,950	131,235	125,219	97 393	69,879	75,702	82,584
Country spirits.	Number of shops ...	82	82	82	90	88	93	91	85	86
	Square miles to a shop.	174	174	174	100	94	89	89	96	95
	Population to a shop .	6,975	6,975	6,975	10,207	9,961	9,425	9,983	10,687	10,563
Toddy... ...	Number of shops ...	9	9	9	...	...	...	...	...	...
	Square miles to a shop.	1,587	1,589	1,589	...	...	...	...	...	...
	Population to a shop .	63,550	63,550	63,550	...	...	...	...	...	...
Total ...	Number of shops ...	273	274	274	226	225	231	343	334	334
	Square miles to a shop.	52	52	52	40	37	36	24	24	24
	Population to a shop .	2,095	2,087	2,087	4,065	3,896	3,794	2,648	2,720	2,720

		Thar and Párkar District.			Uppér Sind Frontier District.			Total.		
		1893-94.	1894-95.	1895-96.	1893-94.	1894-95.	1895-96.	1893-94.	1894-95.	1895-96.
Area in square miles		12,729	13,435	13,435	2,521	2572·98	2606·21	46697·01	46724·77	46,766
Population		298,203	340,314	340,314	174,548	174,548	174,548	2,871,774	2,871,774	2,871,774
Drugs	Number of shops ...	29	37	38	48	47	46	586	593	592
	Square miles to a shop.	439	363	354	53	55	57	80	79	79
	Population to a shop .	10,283	9,198	8,956	3,636	3,714	3,795	4,901	4,843	4,851
Foreign liquor .	Number of shops ...	1	1	1	1	1	1	63	62	63
	Square miles to a shop.	12,729	13,435	13,435	2,521	2,573	2,606	741	754	742
	Population to a shop .	298,203	340,314	340,314	174,548	174,548	174,548	45,584	46,319	45,584
Country spirits.	Number of shops ...	13	18	16	22	21	20	298	294	297
	Square miles to a shop.	979	746	840	115	123	130	157	159	157
	Population to a shop .	22,939	18,906	21,270	7,934	8,312	8,727	9,637	9,768	9,669
Toddy	Number of shops ...	...	...	...	...	..	...	9	9	9
	Square miles to a shop.	...	...	...	...	...	...	5,179	5,192	5,196
	Population to a shop .	...	...	...	...	...	...	319,086	319,086	319,086
Total ...	Number of shops ...	43	56	55	71	69	67	956	958	961
	Square miles to a shop.	296	240	244	36	37	39	49	49	49
	Population to a shop .	6,935	6,077	6,188	2,458	2,530	2,605	3,004	2,998	2,988

Consumption of intoxicating drugs.

13. The details of the consumption of intoxicating drugs during the year under report as compared with the previous year are given below :—

District.	Bhang.		Charas.		Ganja.		Májun.	
	1894-95.	1895-96.	1894-95.	1895-96.	1894-95.	1895-96.	1894-95.	1895-96.
	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Karáchi	776 16 0	551 15 0	43 2 0	44 34 0	43 26 0	49 32 0	0 7 0	0 5 0
Hyderabad	1,117 17 0	927 9 0	31 28 0	24 25 0	25 21 0	26 3 0	.....	.....
Shikárpur	1,710 7 35½	1,705 5 10	31 39 37½	37 3 43½	0 15 64	0 8 5	0 17 45½	0 21 37½
Thar and Párkar...	115 33 57½	134 39 25	8 11 9	8 22 43½	14 34 54½	7 19 27	.....	.....
Upper Sind Frontier	300 14 47½	472 1 69	9 13 6	12 17 23	0 1 11½	.....	0 3 3	.....
Total ...	4,020 8 60½	3,790 30 24	124 13 52½	127 22 29½	84 18 50½	83 22 32	0 27 48½	0 26 37½

Bhang is indigenous; gánja is chiefly imported from the Kolába District, and charas is obtained from Amritsar in the Punjáb and from Afghánistán. Májun is made locally from bhang. In Karáchi and Hyderábád there is a falling off in the consumption of bhang. The fluctuations in the consumption of charas, gánja and májun are trifling.

The Deputy Commissioner, Thar and Párkar, explains that the increase in the consumption of bhang in his district is due to the return of the population who dispersed after the floods of 1894.

The Deputy Commissioner, Upper Sind Frontier, states :—

"The increase of 171 maunds, 27 sers, 21½ tolas in the sale of bhang is due to the retiring licensee having lowered the price. The people taking advantage of this purchased a sufficient quantity to last them for some time, as under the Abkári Act each person is entitled to keep in his possession bhang up to 40 tolas."

14. The imports of foreign spirits into Karáchi during the past two years, as reported by the Collector of Customs, Karáchi, are contrasted below :—

Imports of Foreign Spirits.

Description.	Rate of duty per Gallon.	Number of Gallons imported.					
		1894-95.			1895-96.		
		From Foreign Ports.	From Coast Ports.	Total.	From Foreign Ports.	From Coast Ports.	Total.
		Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Liquors— Ale, Beer and Porter	1 Anna ...	355,400	3,553	358,953	288,550	22,097	310,647
Spirits— Brandy, Gin, Whisky, &c. ...	Rs. 6 & 8 ...	101,198	2,955	104,153	109,405	2,070	111,475
Wines and Liqueurs— Champagne, Claret, Port, Sherry and other sorts	Rs. 6,2½ & 1.	37,332	1,485	38,817	37,379	2,511	39,890
Total ..	.....	493,930	7,993	501,923	435,334	26,678	462,012

The above figures include imports for the Punjáb and other parts of India, and do not, therefore, furnish any indication as to the actual consumption in Sind. The duty also is credited to VIII.—Customs and not to Excise.

15. The details of the sales at shops licensed to sell European liquor in the several districts during the last two years are given in the following table :—

Consumption of foreign imported liquors.

District.		Fermented Liquors.	Spirits.							Wines.				Liqueurs.	Total.
		Ale, Beer and Porter.	Brandy.	Whisky.	Gin.	Old Tom.	Indian Rum.	Imported Rum.	Spirits of Wine.	Port.	Sherry.	Claret.	Other Wines including Champagne.		
		Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.
Karáchi ...	1894-95 ...	23,878 0	7,258 5	5,401 7½	359 5½	122 1	...	190 7	20 0	739 9	318 1	1,001 2½	1,756 1	201 4	41,246 7½
	1895-96 ...	27,923 6½	6,340 4½	5,935 7	408 4	156 7½	...	135 7½	29 9	786 11	292 4½	915 4	1,856 0	261 7½	45,042 1
Hyderábád ...	1894-95 ..	3,834 3½	1,344 6	547 11½	26 11½	20 0	...	16 2½	26 6½	90 4	28 4	54 0½	39 11½	31 2½	6,060 4
	1895-96 ...	2,487 0	1,430 6½	754 9⅝	26 2	45 6½	...	11 8½	...	110 2½	26 5	75 8	63 7½	39 11	5,071 1⅝
Shikárpur ...	1894-95 ...	922 5	1,071 0	1,052 2	47 7	24 1	68 2	6 8	15 11	83 4	27 6	64 2	79 6	53 4	3,515 10
	1895-96 ..	1,042 9	989 3	1,159 0	60 10	34 11	70 8	9 2	19 2	70 8	23 3	37 3	83 0	64 8	3,664 7
Thar and Párkar.	1894-95 ...	7 2	43 10½	13 0	...	...	...	1 0	...	0 4	...	...	2 1	...	67 5½
	1895-96 ...	6 0	71 9	20 0	...	...	...	0 10	...	0 5	...	...	0 8	...	99 8
Upper Sind Frontier.	1894-95 ..	37 9½	85 5½	46 4	2 3	4 8	...	7 5	...	4 4	0 8	1 8½	4 3½	0 7	195 6
	1895-96 ...	37 0½	83 5½	32 0	0 10	3 11	...	8 1	...	6 11	0 9	...	3 10	0 7	177 5
Total ...	1894-95 ...	28,679 8	9,803 3	7,061 1	436 3	170 10	68 2	221 10½	62 5½	918 1	374 7	1,121 1½	1,881 11	286 5½	51,085 9
	1895-96 ...	31,496 4	8,915 4½	7,901 4⅝	496 2	241 0	70 8	165 0	48 11	975 1½	342 9½	1,028 3	2,007 1½	366 9½	54,054 10½

The figures for 1895-96 for the Karáchi District include 27,791 dozen quarts of beer against 22,360 dozen quarts supplied in the previous year to troops.

In the Hyderábád District the decrease in sales is attributed to the fact that in 1894-95 the contract to supply liquor to European troops stationed in the Hyderábád Cantonment was taken by a licensee of Hyderábád, while for 1895-96 the contract was given to a merchant of Karáchi. This probably also accounts for the increase in Karáchi.

The variations in other districts are slight and do not call for any special comment.

16. Details of the consumption of country liquor manufactured locally and imported from Uran during the last five years are shown below, the figures for 1886-87 being entered for the purpose of comparing the present consumption with that in the last year of the farming system :—

Consumption of country liquor.

Year.	Karáchi.	Hyderábad.	Shikárpur.	Thar and Párkar.	Upper Sind Frontier.	Total.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1886-87	36,927	37,208	46,144	2,454	11,763	134,496
1891-92	56,905	48,464	30,025	2,819	5,242	143,455
1892-93	61,888	51,666	30,426	3,206	5,630	152,616
1893-94	68,044	57,863	35,487	3,432	5,934	170,760
1894-95	76,351	55,118	29,485	4,663	5,413	171,030
1895-96	79,310	62,855	31,244	5,626	5,972	185,007

The consumption of country liquor has considerably increased and especially in the Hyderábád District. In Hyderabad the sales of strong Kotri liquor and weak Uran spirit rose, and in Karáchi and Shikárpur too the sales of strong Kotri spirit have advanced. In Karáchi strong Uran spirit found a little better sale. The raising of duty on superior liquor was responsible for the decline in the sales in three districts in 1894-95.

17. Details of foreign licenses granted during the year 1895-96 are contrasted with those of the preceding year in Appendix A. There was an increase of 1 in the number of licenses and of Rs. 279-13-0 in the license fees realised.

Foreign liquor license fees.

Importers' and retail licenses are granted only in the Karáchi District. The former are issued only to firms doing a large business, and permit the sale of liquor in quantities not less than two gallons at a time; the latter are issued on payment of fees ranging from Rs. 500 to Rs. 700, and permit the sale of foreign liquor in any quantity, consumption on the premises being also allowed. Wholesale licenses permitting the sale of liquor in quantities not less than a pint at a time and prohibiting consumption on the premises are granted on fees varying from Rs. 25 to Rs. 500.

18. Details of wholesale and retail country liquor licenses are contrasted with those of the preceding year in Appendix B. The total number of licenses increased by one and the license fees by Rs. 1,191-12-0.

Country spirit license fees.

19. The quantity of liquor manufactured at the Kotri Distillery, as also that imported from Uran during 1894-95 and 1895-96, is shown in Appendix C. The following figures show the sales in the last two years of strong and weak liquor of both kinds :—

Distillery operations.

	1894-95.		1895-96.	
Kotri liquor.				
	Gals.	pts.	Gals.	pts.
Weak ...	... 2,966	0	2,791	0
Strong ...	... 109,412	0	123,330	0
Uran liquor.				
Weak ...	... 50,209	0	53,090	3
Strong ...	... 8,373	0	5,725	6

The effect of the enhancement of duty on the sale of strong Kotri liquor has apparently passed off as sales have risen by nearly 14,000 gallons. The sale of Kotri weak spirit has further diminished. The quantity of Uran spirit consumed is almost unchanged, but 2,647 gallons of strong spirit have been replaced by weak spirit.

The average strength of liquor manufactured during the year was 5·8° U. P. for strong and 36·0° U. P. for weak liquor. The approximate cost of manufacturing liquor during the year was as follows :—

		Weak. Rs. a. p.	Strong. Rs. a. p.
Plain liquor, per gallon	Pot still	1 3 0	1 6 9
	Worm still	1 2 9	1 4 0
Flavoured liquor, per gallon	Pot still	1 5 6	1 9 6
	Worm still	1 3 3	1 6 3

There are no restrictions placed on the prices at which spirit is sold by the distillers. The average rates generally charged by them during the year under report as contrasted with those of the previous year were as under;—

			Ex-duty. Weak. Rs. a. p.	Strong. Rs. a. p.
Plain spirit, per gallon ...	Pot still ...	1894-95 ...	1 6 0	1 12 6
		1895-96 ...	1 4 0	1 10 0
	Worm still	1894-95 ...	1 5 0	1 12 0
		1895-96 ...	1 4 4	1 8 0
Flavoured spirit, per gallon ...	Pot still ...	1894-95 ...	1 7 0	1 14 0
		1895-96 ...	1 8 0	1 12 0
	Worm still	1894-95 ...	1 6 0	1 12 6
		1895-96 ...	1 7 0	1 10 1

The maximum retail selling prices are fixed and they are as follows, exclusive of the amount of duty:—

	Weak. Rs. a. p.	Strong. Rs. a. p.
Plain spirit, per gallon	1 12 0	2 0 0
Flavoured spirit, per gallon	2 2 0	2 8 0

From the foregoing it will be observed that the profits of the distiller decreased during the year, especially as regards pot stills, and a number of the pot stills were closed and replaced by worm stills.

There were 9 distillers licensed during the year against 12 in the previous year. The number of stills used was 22, of which 10 were worm and 12 pot stills, with an aggregate capacity of 2,973 gallons, against 38 stills with a total capacity of 3,265 gallons in the preceding year. The fees realised amounted to Rs. 2,973 against Rs. 3,265 in 1894-95.

Offences against Abkári laws.

20. A statement is subjoined showing the number of offences against the Abkári laws disposed of during the year under report as contrasted with those of the preceding year:—

District.	1894-95. Number of cases reported.	Number of persons concerned.	Number of persons arrested.	Number of persons convicted.	Number of persons who paid fine.	Number of persons who suffered imprisonment.	Amount of fine recovered. Rs. a. p.	Cases upset on appeal.	Rewards paid to informers. Rs. a. p.	1895-96. Number of cases reported.	Number of persons concerned.	Number of persons arrested.	Number of persons convicted.	Number of persons who paid fine.	Number of persons who suffered imprisonment.	Amount of fine recovered. Rs. a. p.	Cases upset on appeal.	Rewards paid to Informers. Rs. a. p.
Karáchi	15	16	16	16	a 15	2	190 0 0	...	88 0 0	24	27	27	25	25	c 3	464 0 0	...	50 0 0
Hyderábád	38	41	41	39	37	2	876 0 0	...	371 0 0	31	34	34	34	33	1	637 0 0	...	277 8 0
Shikárpur	33	35	35	29	24	6	396 8 0	1	156 8 0	56	62	62	51	42	d 9	1,541 7 6	e 1	316 12 0
Thar and Párkar ...	...	...	...	...	...	...	.....	...	.....	4	4	4	4	4	1	104 0 0	...	.....
Upper Sind Frontier	22	22	22	20	b 20	2	296 0 0	...	274 7 11	31	40	40	26	25	1	735 0 0	...	333 0 0
Total ...	108	114	114	104	96	12	1,758 8 0	1	889 15 11	146	167	167	140	129	15	3,481 7 6	1	977 4 0

a Includes one who paid fine as well as suffered imprisonment.
b Includes two who paid fine as well as suffered imprisonment.
c These offenders were punished with both fine and imprisonment.
d Includes five who paid fine as well as suffered imprisonment.
e The conviction in this case was confirmed by the Sessions Court, Hyderábád, but the fine reduced from Rs. 500 to Rs. 250.

Of the offences (146) reported in 1895-96, 7 were of breaches of ábkari licenses and 17 of illicit possession and smuggling of liquor from Native States, the remaining 122 being of illegal cultivation, importation, possession or sale of intoxicating drugs. There were no cases of illicit distillation. The percentage of persons convicted to persons concerned was 84 against 91 in the previous year.

Local option.

21. No attempt whatever is made to stimulate the sale either of liquor, opium or intoxicating drugs, and local opinion is always obtained in the matter of opening new shops.

Excise Forms 1 to 5.

22. The revised Excise Forms 1 to 5 prescribed in Government Resolution No. 5599, dated 3rd August 1893, are attached, and copies of them were also sent to the Commissioner of Customs, Salt, Opium and Á'bkári, Bombay.

A. WINGATE,
Acting Commissioner in Sind.

To

The CHIEF SECRETARY to GOVERNMENT,
Revenue Department,
Bombay.

APPENDIX

Foreign Liquor

District and Locality.	1894-95.															No. of Shops excluding temporary Stalls at the end of the year.
	Importer's Licenses.			Wholesale Licenses.			Retail Licenses.			Hotel, Refreshment-room and Billiard-room Licenses.			Total, Licenses of all kinds.			
	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	No.	Fees realized.		
Karáchi District.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs. a. p.		Rs. a. p.		
Karáchi Town and Cantonment ...	500	2	1,001	400	2	800	700	4	2,801	700	2	1,402 0 0	62	11,307 0 0		31
	200	1	200	300	6	1,800	500	2	1,000	600	2	1,201 0 0				
	50	5	250	200	1	200	...	...	...	100	4	400 0 2				
										(b) 5	2	10 0 0				
										4	3	12 0 0				
										3	1	3 0 0				
										2	2	4 0 0				
										1	23	23 0 0				
Tatta (Jungshahi) ...	...	...	..	...	...	...	...	...	...	50	1	52 0 0	2	77 0 0		2
										25	1	25 0 0				
Kotri	...	...	...	200	1	200	500	1	500	50	3	153 0 0	10	882 0 0		6
										25	1	25 0 0				
										(b) 1	4	4 0 0				
Mánjhand (Laki) ...	...	...	...	...	...	...	...	...	...	25	1	25 0 0	1	25 0 0		1
Dádu	...	...	...	...	...	...	...	...	...	50	1	51 0 0	1	51 0 0		1
Total ...	...	8	1,451	...	10	3,000	...	7	4,301	...	51	3,390 0 0	76	12,142 0 0		41
Hyderábád District.																
Hyderábád Town ...	...	...	...	500	1	2,054	...	...	...	...	...	.....	7	2,054 0 0		7
				400	1											
				300	2											
				200	2											
				150	1											
Total ...	...	...	...	...	7	2,054	...	..	...	...	...	.....	7	2,054 0 0		7
Shikárpur District.																
Shikárpur	...	...	...	200	2	402	...	...	...	...	...	.....	2	402 0 0		2
Sukkur	...	...	...	400	4	1,607	...	...	...	100	1	100 0 0	18	1,846 0 0		7
										75	1	76 0 0				
										50	1	52 0 0				
										(b) 1	11	11 0 0				
Ruk (Naushahro) ...	...	...	...	...	...	...	...	...	...	50	1	52 0 0	1	52 0 0		1
Reti (Ubauro) ..	...	...	...	...	...	...	...	...	...	(a) 25	1	9 11 0	1	9 11 0		1
Lárkána	...	...	...	200	1	201	...	...	...	...	...	.....	1	201 0 0		1
Total ...	...	...	...	...	7	2,210	...	...	...	...	16	300 11 0	23	2,510 11 0		12
Thar and Párkar District.																
Umarkot	...	...	...	50	1	50	...	...	...	...	...	.....	1	50 0 0		1
Total ...	...	...	...	...	1	50	...	...	...	...	...	.....	1	50 0 0		1
Upper Sind Frontier District.																
Jacobabad	...	...	...	200	1	200	...	...	...	...	...	.....	1	200 0 0		1
Total ...	...	...	...	...	1	200	...	...	...	...	...	.....	1	200 0 0		1
GRAND TOTAL ...	...	8	1,451	...	26	7,514	...	7	4,301	...	67	3,690 11 0	108	16,956 11 0		62

A.

Licenses.

1895-96.

Importer's Licenses.			Wholesale Licenses.			Retail Licenses.			Hotel, Refreshment-room and Billiard-room Licenses.			Total Licences of all kinds.			No. of Shops excluding temporary Stalls at the end of the year.	Remarks.
Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	No.	Fees realized.			
Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs. a. p.		Rs. a. p.			
500	2	1,002	400	2	802	700	4	2,803	700	2	1,402 0 0					
100	1	100	300	6	1,801	500	2	1,000	600	2	1,203 0 0					
50	7	351	200	1	201	...	...	...	100	4	400 0 0					
25	1	25							(b) 1	26	26 0 0	65	11,134 8 0		34	(a) Granted for broken periods. (b) Temporary stalls. *Note.*—The fees realized include Agent's fees.
									2	3	6 0 0					
									1½	1	1 8 0					
									11	1	11 0 0					
...	...	...	...	...	...	...	...	...	50	1	51 0 0	1	51 0 0		1	
...	...	...	200	1	200	500	1	500	50	3	153 0 0	5	853 0 0		5	
...	...	...	...	...	...	...	...	...	...	...	.....	...	.....		...	
...	...	..	...	...	...	...	...	...	50	1	51 0 0	1	51 0 0		1	
...	11	1,478	...	10	3,004	...	7	4,303	...	44	3,304 8 0	72	12,089 8 0		41	
...	...	...	500 1 300 3 200 2 150 1		1,954	...	...	...	(a) 100 1 100 1		26 0 0 10 0 0	9	1,990 0 0		9	
...	...	...	...	7	1,954	...	...	...	...	2	36 0 0	9	1,990 0 0		9	
...	...	...	200	2	402	...	...	...	...	...	.....	2	402 0 0		2	
...	...	...	400 3 500 1		1,207 501	...	...	...	400 1 75 1 50 1 (b) 1		403 0 0 76 0 0 51 0 0 14 0 0	21	2,252 0 0		7	
...	...	...	...	...	...	...	...	...	50	1	51 0 0	1	51 0 0		1	
...	...	...	...	...	...	...	...	...	...	...	.....	...	.....		...	
...	...	...	200	1	201	...	...	...	...	...	.....	1	201 0 0		1	
...	...	...	...	7	2,311	...	...	...	...	18	595 0 0	25	2,906 0 0		11	
...	...	...	50	1	51	...	...	...	...	...	.....	1	51 0 0		1	
...	...	...	...	1	51	...	...	...	...	...	.....	1	51 0 0		1	
...	...	...	200	1	200	...	...	...	...	...	.....	1	200 0 0		1	
...	...	...	...	1	200	...	...	...	...	...	.....	1	200 0 0		1	
...	11	1,478	...	26	7,520	...	7	4,303	...	64	3,935 8 0	108	17,236 8 0		63	

By order,

J. SLADEN,

Assistant Commissioner in Sind.

APPENDIX

Country Liquor

District and Locality.	1894-95.											No. of shops excluding temporary stalls at the end of the year.
	Wholesale Licenses.			Retail Licenses.			Temporary Licenses.			Total.		
	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	No.	Amount.	
	Rs.		Rs. a. p.	Rs.		Rs. a. p.	Rs.		Rs. a. p.		Rs. a. p.	
Karáchi District.												
Karáchi City and Cantonment ...	...	7	12 0 0	250 200 150	23 1 2	6,300 0 0	40 7	1 1	47 0 0	35	6,359 0 0	33
Rest of the District ...	...	...	...	200 100 80 75 70 50 25 20 11¼ 10 6	4 4 4 4 1 17 9 1 1 1 3	3,091 4 0	...	...	...	49	3,091 4 0	49
Total ...	...	7	12 0 0	...	75	9,391 4 0	...	2	47 0 0	84	9,450 4 0	82
Hyderabad District												
Hyderabad City and Cantonment ..	...	...	...	250 200 150	14 2 2	4,242 0 0	...	...	...	18	4,242 0 0	18
Rest of the District ...	...	2	3 0 0	200 150 100 50 25 12	3 8 13 13 17 16	4,447 0 0	...	...	...	(*a*)72	4,450 0 0	70
Total ...	...	2	3 0 0	...	88	8,689 0 0	...	...	...	90	8,692 0 0	88
Shikárpur District.												
Shikárpur Town ...	...	...	...	250 225 175 150 125 100 75 50	1 1 1 1 2 1 1 1	1,285 0 0	...	...	...	9	1,285 0 0	9
Sukkur Town	...	3	2 0 0	225 175 150 125 100 75	1 2 1 3 4 2	1,663 0 0	...	...	...	16	1,665 0 0	16
Rohri	...	...	...	75 50	1 1	127 0 0	...	...	...	2	127 0 0	2
Rest of the District ...	...	4	1 0 0	250 225 150 125 90 70 60 50 40 30 25 20 12 10 6	4 1 1 1 2 2 2 4 6 6 1 11 1 12 1	2,984 0 0	2	1	2 0 0	60	2,987 0 0	(*d*) 58
Total ...	...	7	3 0 0	...	79	6,059 0 0	...	1	2 0 0	87	6,064 0 0	85

B.

Licenses.

1895-96.													
Wholesale Licenses.			Retail Licenses.			Temporary Licenses.			Total.		No. of shops, excluding temporary stalls at the end of the year.	Remarks.
Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	No.	Amount.		
Rs.		Rs. a. p.	Rs.		Rs. a. p.	Rs.		Rs. a. p.		Rs. a. p.		
...	6	10 0 0	150 200 225 250 275 300 375	1 2 5 2 8 4 4	7,121 0 0	30 5	1 1	35 0 0	34	7,166 0 0	32	(a) Includes 2 retail licenses cancelled. (b) Includes one license given for 6 months for Rs. 12-8-0. (c) Includes one license given for 6 months for Rs. 6. (d) The Collector states "one license at Khairpur Nāthan-shāh having been issued a second time for the same shop was erroneously included last year." (e) One license was issued for a short period—May to July 1896—on full fee. (f) Granted for broken periods only. (g) Two licenses were granted a second time for the same shops for broken periods and are therefore excluded from this column.
...	...	...	6 10 11¼ 12½ 18¾ 20 25 50 70 75 80 100 200	2 1 1 1 1 1 8 16 1 4 4 4 4	3,099 8 0	...	...	...	48	3,099 8 0	48	
...	6	10 0 0	...	74	10,220 8 0	...	2	35 0 0	82	10,265 8 0	80	
...	1	4 0 0	250 200 150	14 1 5	4,504 0 0	...	...	...	21	4,508 0 0	21	
...	2	2 0 0	200 150 100 50 25 12	3 11 12 11 (b) 20 (c) 13	4,733 8 0	...	...	...	72	4,735 8 0	72	
...	3	6 0 0	...	90	9,237 8 0	...	...	...	93	9,243 8 0	93	
...	...	...	250 225 175 150 125 100 75 50	1 1 1 1 2 1 1 1	1,284 0 0	...	...	...	9	1,284 0 0	9	
...	2	1 0 0	225 175 150 125 100 75	1 2 1 3 4 2	1,662 0 0	...	..	...	15	1,663 0 0	15	
...	...	...	75 50	1 1	126 0 0	...	...	...	2	126 0 0	2	
...	5	...	250 225 150 125 90 70 60 50 (e) 40 30 25 20 12 10 (f) 6 5 2½	4 1 1 1 2 2 2 4 6 6 1 12 1 11 1 1 1	3,005 8 0	2	1	2 0 0	63	3,007 8 0	(g) 60	
...	7	1 0 0	...	81	6,077 8 0	...	1	2 0 0	89	6,080 8 0	(g) 86	

APPENDIX

District and Locality.	1894-95.												Number of shops excluding temporary stalls at the end of the year.
	Wholesale Licenses.			Retail Licenses.			Temporary Licenses.			Total.			
	Rate.	No.	Fees realised.	Rate.	No.	Fees realised.	Rate.	No.	Fees realised.	No.	Amount.		
	Rs.		Rs. a. p.	Rs.		Rs. a. p.	Rs.		Rs. a. p.		Rs. a. p.		
Thar and Párkar District.				200	2								
				150	1								
				75	2								
				65	1								
Thar and Párkar ...	...	...	...	50	4	1,123 0 0	30	1	30 0 0	19	1,153 0 0		18
				25	3								
				12½	2								
				12	2								
				6	1								
Total ...	...	...	...	...	18	1,123 0 0	...	1	30 0 0	19	1,153 0 0		18
Upper Sind Frontier District.													
				150	1								
				125	1								
Jacobabad	...	1	1 0 0	100	1	730 0 0	...	...	...	9	731 0 0		9
				75	4								
				50	1								
				25	1								
				20	1								
Rest of the District ...	...	1	1 0 0	12	6	141 0 0	...	...	...	12	142 0 0		12
				6	3								
Total ...	...	2	2 0 0	...	19	871 0 0	...	...	...	21	873 0 0		21
GRAND TOTAL ...	...	18	20 0 0	...	279	26,138 4 0	...	4	79 0 0	(a)301	26,232 4 0		294

B—*continued.*

1895-96.

Wholesale Licenses.			Retail Licenses.			Temporary Licenses.			Total.		No. of shops excluding temporary stalls at the end of the year.	Remarks.
Rate.	No.	Fees realised.	Rate.	No.	Fees realised.	Rate.	No.	Fees realised.	No.	Amount.		
Rs.		Rs. a. p.	Rs.		Rs. a. p.	Rs.		Rs. a. p.		Rs. a. p.		
...	...	...	125 100 75 65 50 25 12½ 12 6	2 1 1 2 4 3 1 1 1	884 8 0	30	1	30 0 0	17	914 8 0	16	
...	...	...	...	16	884 8 0	...	1	30 0 0	17	914 8 0	16	
...	1	...	150 125 100 75 50	1 2 1 3 1	779 0 0	...	...	...	9	779 0 0	9	
...	1	1 0 0	25 20 12 6	1 1 5 3	140 0 0	...	...	...	11	141 0 0	11	
...	2	1 0 0	...	18	919 0 0	...	...	...	20	920 0 0	20	
...	18	18 0 0	...	279	27,339 0 0	...	4	67 0 0	301	27,424 0 0	(*g*) 295	

By Order,

J. SLADEN,

Assistant Commissioner in Sind.

APPENDIX C.

Consumption of Country Liquor.

District.	1894-95.										1895-96.	
	Country Liquor issued from the Kotri Distillery.				Mowra Liquor imported from the Uran Distillery.				Total.		Country Liquor issued from the Kotri Distillery.	
	Between 35° and 40° U. P. (Weak).		Between 4° and 8° U. P. (Strong).		Between 25° and 28° U. P. (Weak).		Between 12° U. P. and London Proof (Strong).				Between 35° and 40° U. P. (Weak).	
	Quantity.	Duty at the rate of Rs. 2-12-0 per gallon.	Quantity.	Duty at the rate of Rs. 5 per gallon.	Quantity.	Duty at the rate of Rs. 8 per gallon.	Quantity.	Duty at the rate of Rs. 5 per gallon.	Liquor.	Duty realisations.	Quantity.	Duty at the rate of Rs. 2-12-0 per gallon.
	Gal. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts	Rs. a. p.	Gal. pts.	Rs. a. p.
Karáchi	661 0	1,817 12 0	27,218 0	1,36,090 0 0	12,911 1	1,28,733 6 0	5,491 3	27,456 14 0	76,281 4 (a) 70 0	2,94,098 0 0 (a) 682 8 0	821 0	2,257 12 0
Hyderabad	1,053 0	2,895 12 0	47,887 0	2,39,435 0 0	5,391 1	16,173 6 0	786 6	3,933 12 0	55,117 7	2,62,437 14 0	710 0	1,952 8 0
Shikárpur	851 0	2,340 4 0	25,506 0	1,27,530 0 0	1,409 4	4,228 8 0	1,718 3	8,591 14 0	29,484 7	1,42,690 10 0 (b) 844 10 0	961 0	2,477 12 0
Thar and Párkar ..	137 0	376 12 0	4,526 0	22,630 0 0	...	.....	..	.....	4,663 0	23,006 12 0 (b) 73 0 0	141 0	387 12 0
Upper Sind Frontier ...	264 0	726 0 0	4,275 0	21,375 0 0	497 2	1,491 12 0	376 4	1,882 8 0	5,412 6	25,475 4 0 (b) 105 9 0	218 0	599 8 0
Total ...	2,966 0	8,156 8 0	109,412 0	5,47,060 0 0	50,209 0	1,50,627 0 0	8,373 0	41,865 0 0	171,030 0	7,49,414 3 0	2,791 0	7,675 4 0

District.	1895-96—*continued*.						CONTRACT.			
	Country Liquor issued from the Kotri Distillery —*continued*.		Mowra Liquor imported from the Uran Distillery.				Increase.		Decrease.	
	Between 4° and 8° U. P. (Strong).		Between 25° and 28° U. P. (Weak).		Between 12° U. P. and London Proof (Strong).					
	Quantity.	Duty at the rate of Rs. 5 per gallon.	Quantity.	Duty at the rate of Rs. 8 per gallon.	Quantity.	Duty at the rate of Rs. 5 per gallon.	Liquor.	Duty realisations.	Liquor.	Duty realisations.
	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gal. pts.	Rs. a. p.
Karáchi	30,260 0	1,51,300 0 0	44,280 2	1,32,840 12 0	3,878 7	19,394 6 0	79,240 1 (a) 70 0	3,05,792 14 0 (a) 682 8 0	2,958 5	11,694 14 0	...	...
Hyderabad	54,809 0	2,74,045 0 0	6,926 7	20,780 10 0	408 7	2,044 6 0	62,854 6	2,08,822 8 0	7,736 7	36,384 10 0	...	...
Shikárpur	27,922 0	1,39,610 0 0	1,398 6	4,196 4 0	1,022 0	5,110 0 0	31,243 6	1,51,304 0 0	1,758 7	7,858 12 0	...	...
Thar and Párkar ...	5,485 0	27,425 0 0	...	.....	...	.....	5,626 0	27,812 12 0	963 0	4,733 0 0	...	...
Upper Sind Frontier...	4,854 0	24,270 0 0	484 4	1,453 8 0	416 0	2,080 0 0	5,972 4	28,403 0 0	559 6	2,823 8 0	...	...
Total ...	123,330 0	6,16,650 0 0	53,090 3	1,59,271 2 0	5,725 6	28,628 12 0	185,007 1	8,12,907 10 0	13,977 1	63,493 7 0	...	...

(a) Stillhead duty on Shâhjahânpur rum.
(b) Stillhead duty levied on stocks issued during the few days of July 1894 on orders from incoming retailers.

By order,
J. SLADEN,
Assistant Commissioner in Sind.

IMPERIAL FORM No. 1.

Excise Revenue and Net Revenue of 1896-97.

DETAIL OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
District.	Imported Liquors.	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirit.				Country Spirits and Fermented Liquors.								Opium and its Preparations including Poppy Heads.					Drugs other than Opium.			Fines, Forfeiture and Miscellaneous.								Remarks.
	License fees.	Duty on Spirits.	Duty on Malt Liquors.	License Fees.	Total.	Still-head Duty.	Proceeds of Out-still Farms.	License Fees for sale of Country Spirits.	Deficiency in Minimum Guaranteed Revenue for still-head duty.	Tree Tax.	Toddy-shop License fees.	Deficiency in Minimum Guaranteed Revenue for Tree Tax.	Total.	Duty.	License Fees.	Deficiency in Minimum Guaranteed Vend.	Gain on sale-proceeds of Opium.	Total.	Ganja, Bhang, &c. Fees on permits.	Ganja, Bhang, &c. License Fees.	Ganja, Bhang, &c. Total.	Fines and forfeitures under A'bkári Act.	Fines and forfeitures under Opium Act.	Other items, A'bkári Revenue.	Other items, Excise Opium Revenue.	Total.	Grand Total.	Total Charges as in Form 2.	Net Revenue in the year.	
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karáchi	12,090	(a)683	...	...	683	3,05,793	...	10,265	...	...	1,205	...	3,17,263	61,888	...	...	...	61,888	...	61,000	61,000	6	43	5	3,468	3,522	4,56,446	5,927	4,50,519	(a) Sháhjahánpur.
Hyderabad	1,990	...	..	...	...	2,98,822	...	9,244	...	...	...	...	3,08,066	78,582	...	...	...	78,582	...	39,735	39,735	12	1	(b)2,998	3,697	6,708	4,35,081	12,525	4,22,556	(b) This consists of Rs. 2,973 on account of license fee for stills licensed, Rs. 24 on account of sale-proceeds of liquor account books, and Re. 1 on account of batta received from a Civil Court by a weighing clerk at the Distillery and credited to Government.
Shikárpur	2,906	...	...	...	...	1,51,394	...	6,081	...	...	...	...	1,57,475	39,590	...	...	...	39,590	...	90,000	90,000	...	3	9	1,860	1,872	2,91,843	4,116	2,87,727	
Thar and Párkar ...	51	...	...	...	...	27,813	...	914	...	...	...	...	28,727	66,514	...	...	...	66,514	...	11,025	11,025	...	...	...	3,168	3,168	1,09,485	3,008	1,06,477	
Upper Sind Frontier ...	200	...	...	...	...	28,403	...	920	...	...	...	...	29,323	5,538	...	...	...	5,538	...	17,010	17,010	12	...	54	552	618	52,689	789	51,900	
Total ...	17,237	683	...	...	683	8,12,225	..	27,424	...	...	1,205	...	8,40,854	2,52,112	...	...	...	2,52,112	...	2,18,770	2,18,770	30	47	3,066	12,745	15,888	13,45,544	26,365	13,19,179	

By order,

J. SLADEN,

Assistant Commissioner in Sind.

IMPERIAL FORM No. 2.

Excise Charges of 1896-97.

1	2	3	4	5	6	7	8
District.	Details of Charges during the year.					Grand Total Charges.	Remarks.
	Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Karáchi	3,004 0 0	189 13 0	.....	.....	.....	3,193 13 0	A'bkári.
	2,056 10 4	662 2 11	.....	14 4 0	.....	2,733 1 3	Opium.
Hyderabad	8,618 9 9	147 9 10	362 1 0	120 2 4	.....	9,248 6 11	A'bkári.
	2,347 0 1	720 0 0	57 10 0	151 14 0	.....	3,276 8 1	Opium.
Shikárpur	2,100 0 0	175 6 0	.....	55 6 0	.....	2,330 12 0	A'bkári.
	1,176 0 0	357 15 3	.....	251 15 4	.....	1,785 14 7	Opium.
Thar and Párkar...	.....	.....	.....	9 12 0	.....	9 12 0	A'bkári.
	2,257 7 9	643 1 0	23 0 0	74 4 11	.....	2,907 13 8	Opium.
Upper Sind Frontier	.....	.....	333 0 0	.....	.....	333 0 0	A'bkári.
	336 0 0	120 0 0	.....	.....	.....	456 0 0	Opium.
Total Charges for the year ...	21,895 11 11	3,016 0 0	775 11 0	677 10 7	.....	26,365 1 6	

By order,

J. SLADEN,

Assistant Commissioner in Sind.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
	MANUFACTURE OF LIQUOR—NUMBER OF					VEND OF LIQUOR AND DRUGS.																						
						Number of Wholesale Licenses for sale of					Number of Special Licenses for retail sale of Liquors, otherwise than in ordinary Retail Shops, *e.g.*, Hotels, Refreshment-rooms and Steamers.					Numbers of Shops licensed to sell by Retail.												
			Country Spirit Distilleries.															Country Fermented Liquor (Toddy).					Opium and its Preparations.					
District.	Breweries.	Distilleries for the manufacture of Spirit paying Duty at higher rates than ordinary Country Spirits.	Central Distilleries, public or private. Mhowra and Molasses Spirit.	Central Distilleries, public or private. Toddy Spirit.	Out-stills.	European Liquors imported or manufactured in India.	Country Spirit.	Country Fermented Liquor (toddy).	Opium and its Preparations.	Drugs other than Opium.	Hotels.	Ordinary Refreshment-rooms and Stalls.	Railway Refreshment-rooms.	Travellers' Bungalows.	Temporary Refreshment Stalls.	European Liquors imported or manufactured in India.	Country Spirit.	Domestic Consumption Licenses.	Hawking Licenses.	Tree-foot Booth Licenses.	Toddy-shop Licenses.	Total.	Raw Opium.	Madat and Chandul, and other Preparations of Opium.	Total of Columns 24 and 25.	For medical purposes (Druggists' permits and the like).	Drugs other than Opium (Bhang, Ganja, &c.).	REMARKS.
Karáchi	...	...	...	...	...	(*a*) 21	6	...	...	...	5	5	3	...	31	7	(*b*) 76	...	...	...	9	9	(*d*) 79	...	79	...	142	(*a*) Includes ten import licenses.
Hyderabad	...	...	(*c*) 1	...	...	7	3	...	...	...	1	1	...	...	...	...	90	...	...	...	...	...	93	...	93	1	129	(*b*) Includes two temporary licenses.
Shikárpur	...	...	...	...	...	7	7	...	...	...	...	2	2	...	14	..	82	...	...	...	...	...	60	...	60	...	237	(*c*) Number of stills licensed 22.
Thar and Párkar ...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	..	17	...	...	...	...	...	55	...	55	...	38	(*d*) Of these only 74 shops were opened during the year.
Upper Sind Frontier .	...	...	...	...	...	1	2	...	...	...	...	...	...	...	...	...	18	...	...	...	...	...	11	...	11	...	46	
Total ...	...	...	1	...	...	37	18	...	...	...	6	8	5	...	45	7	283	...	...	...	9	9	298	...	298	1	592	

By order,
J. SLADEN,
Assistant Commissioner in Sind.

IMPERIAL FORM No. 4.

Duty and Consumption.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	14 (a)	15	16		17	18	19	20			21
	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirits.										Country Spirits issued from Central Distilleries, public or private.							Opium and its preparations.			Other Drugs.			
	Ordinary Spirits.		Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of Imperial Gallons.					Rate of duty.			Prices per ser (2 lbs. of 40 tolas each).		Amount sold by retail in sers (1 ser=2 lbs. of 40 tolas each).			
District.	Issues at average strength of ( ) degrees Imperial Gallon.	Rate of Duty per Imperial Gallon of London Proof.	Issues, Imperial Gallons.	Rate of Duty per Imperial Gallon of London Proof strength.	Issues, Imperial Gallons.	Rate of Duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of Duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of Duty per Imperial Gallon.	Uran.		Kotri.		Equivalent of London Proof of the total of Columns 12, 13, 14, and 14 (a).	Strength.	Per Gallon.	Issues in sers (1 ser=2 lbs. of 40 tolas each) from Government Treasuries (or in Districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Wholesale, that is, price at which Opium is sold from the Treasury.	Retail average price at which retail Vendors sell.	Bhang.	Ganja.	Other sorts.	Remarks.
											At strength of 25° to 28° U. P.	At strength of 0° to 12° U. P.	At strength of 4° to 8° U. P.	At strength of 35° to 40° U. P.										
											Gallons. p.	Gallons. p.	Gallons.	Gallons.	Gallons. p.	25° to 28° U.P.	3 0 0	Sers. t. g.	Rs. a.	Rs. a.				
Karachi ...	...	...	70	9 12 0	...	...	...	...	...	...	44,280 2	3,878 7	30,260	321	65,149 5·210	0° to 12° U.P. and 40° to 80° U.P.	5 0 0	2,813 6 0	22 0	27 0	22,055	1,992	1,799	Charas ... 1,794 Majun ... 5 1,799
																35° to 40° U.P.	2 12 0							
Hyderabad ...	...	...	...	...	...	...	...	...	...	...	6,926 7	403 7	54,809	710	57,439 6·445	Do. ...	Do. ..	3,571 72 0	22 0	27 0	37,089	1,043	985	Charas.
Shikárpur ...	...	...	...	...	...	...	...	...	...	...	1,398 6	1,022 0	27,922	901	28,798 4·530	Do. ...	Do. ...	1,799 45 34	22 0	27 0	68,205	8	1,505	Charas ... 1,484 Majun ... 21 1,505
Thar and Párkar.	...	...	...	...	...	...	...	...	...	...	...	...	5,485	141	5,244 0·200	Do. ...	Do. ...	3,023 28 0	22 0	27 0	5,399	299	343	Charas.
Upper Sind Frontier.	...	...	...	...	...	...	...	...	...	...	484 4	416 0	4,854	218	5,446 1·260	Do. ...	Do. ...	251 60 0	22 0	27 0	1,882	...	497	Charas.
Total ...	...	...	70	9 12 0	...	...	...	...	...	...	53,090 3	5,725 6	123,330	2,791	162,078 1·645	.....	...	11,459 51 34	...	...	134,630	3,342	5,134	

By order,
J. SLADEN,
Assistant Commissioner in Sind.

IMPERIAL FORM 5.

Incidence of Consumption.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
District.	Population.				Number of persons per Retail Shop for sale of				Gross Excise Receipts per ten thousand of total Population to nearest Rupee.			Net Excise Revenue from all sources per ten thousand of total Population, *see* Column 30 of Form 1.	Remarks.
					Liquors.		Drugs.						
	Hindus.	Musalmáns.	Others.	Total.	Country spirits, Column 18 of Form 3.	Country fermented liquors, Column 23 of Form 3.	Opium and its preparations, Column 26 of Form 3.	Other Drugs, Column 28 of Form 3.	From spirits and Fermented Liquors, total of Columns 2, 6 and 14 of Form 1.	From Opium and its Preparations, Column 19 of Form 1.	From Drugs other than Opium, Column 22 of Form 1.		
									Rs.	Rs.	Rs.	Rs.	
Karáchi	101,533	459,273	11,145	571,951	7,526	63,550	7,149	4,028	5,770	1,082	1,067	7,877	
Hyderabad	173,235	686,368	16,932	876,535	9,739	...	9,425	6,795	3,537	896	453	4,821	
Shikárpur	181,919	722,576	3,931	908,426	11,078	...	15,140	3,833	1,765	436	991	3,167	
Thar and Párkar ...	92,243	191,522	56,549	340,314	20,018	...	6,188	8,956	846	1,955	324	3,129	
Upper Sind Frontier ...	18,606	155,408	534	174,548	9,697	...	15,868	3,795	1,691	317	975	2,973	
Total ...	567,536	2,215,147	89,091	2,871,774	10,148	319,086	9,605	4,851	2,990	878	762	4,593	

By order,
J. SLADEN,
Assistant Commissioner in Sind.

ADEN.

No. 339 of 1896.

REVENUE DEPARTMENT.

From

BRIGADIER-GENERAL C. A. CUNINGHAM,
Political Resident, Aden;

To

THE SECRETARY TO GOVERNMENT,
Bombay.

Aden Residency,
The 8th October 1896.

SIR,

I have the honour to forward the accompanying report on the working of the A'bkári Department for the revenue year ended 31st July 1896.

I have the honour to be,

Sir,

Your most obedient Servant,

C. A. CUNINGHAM, Brig.-Genl.,
Political Resident, Aden.

REPORT ON THE WORKING OF THE A'BKA'RI DEPARTMENT AT ADEN AND PERIM FOR THE REVENUE YEAR 1895-96.

I.

Constitution of the Department and Cost.

The constitution of the Aden A'bkári Department is the same as heretofore and the cost of maintenance also the same, *viz.* Rs. 5,544 per annum.

The Assistant Political Resident at Perim is Collector of A'bkári. There is no special establishment there, but the work is carried out by the Police Establishment.

II.

Sources of Revenue.

These remain the same as hitherto, and the following comparative statement shows what they are and the revenue accruing for two years :—

Items.	Aden.		Perim.		Total.	
	1894-95.	1895-96.	1894-95.	1895-96.	1894-95.	1895-96.
Foreign Liquors and Wines.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Duty on importation	52,398	51,769	2,114	1,602	54,512	53,371
License fee for sale	6,300	5,850	100	100	6,400	5,950
Total ...	58,698	57,619	2,214	1,702	60,912	59,321
Country Liquor.						
Still-head duty	23,366	23,875	...	...	23,366	23,875
License fee for sale	400	400	...	...	400	400
Total ...	23,766	24,275	...	...	23,766	24,275
Intoxicating Drugs.						
License fee for sale	2,150	2,000	...	...	2,150	2,000
Duty on Import and Export ...	48	79	...	...	48	79
Total ...	2,198	2,079	...	...	2,198	2,079
Miscellaneous.						
Receipts	1,463	2,051	...	...	1,463	2,051
Total ...	1,463	2,051	...	...	1,463	2,051
GRAND TOTAL ...	86,125	86,024	2,214	1,702	88,339	87,726.

III.

Cause of Decrease.

The small decrease of Rs. 629 in duty on imported foreign liquors and wines is attributed to less importation and the decrease in license fee is owing to one license less than last year for the sale of liquor having been issued. The license fee is Rs. 450 per license and the total number issued for the year 1895-96 was thirteen.

IV.

License for the Manufacture and Sale of Country Liquor and Rates of Duty thereon.

Two licenses at Rs. 200 per license were issued for the manufacture and sale of country liquor during the year under report, being the same as in the preceding year, and the rates of duty were also the same, *viz.*:—

Not above 50° U.P. ... ... Rs. 2-5-0 per Imperial gallon.
Do. 25° U.P. ... ... Rs. 3-7-6 do.
Above 50° and below 25° U.P. Rs. 3-7-6 do.

V.

License for the Manufacture and Sale of Country Liquor at Perim.

At Perim no license is issued for the manufacture and sale of country liquor.

VI.

Manufacture of Country Liquor.

The only country liquor manufactured in Aden is from dates and a proportion of raisins. The quantity manufactured was as follows:—

Items.	1894-95.	1895-96.
In Aden.	I Gals.	I Gals.
Date liquor 50° Under Proof	10,059	10,236
Do. 25° do.	30	59
In Perim.		
Date liquor 50° Under Proof	...	...
Do. 25° do.	...	...
Total ..	10,089	10,295

VII.

Intoxicating Drugs.

The consumption of each of the different kinds of intoxicating drugs, including opium, during the year under report was as follows:—

Items.	In Aden.						In Perim.					
	Tons.	Cwts.	Quarters.	Lbs.	Ozs.	Drs.	Tons.	Cwts.	Quarters.	Lbs.	Ozs.	Drs.
Gánja	...	13	3	...	...	...	...	...	...	...	...	...
Charas	...	...	...	...	...	...	...	...	...	...	...	...
Bháng	...	1	3	21	11	8	...	...	...	...	...	...
Opium	...	1	...	16	...	...	...	...	...	...	...	...
Total ...	...	16	3	9	11	8	...	...	...	...	...	...
Results in 1894-95 ...	...	14	1	23	...	...	...	...	...	...	...	...
Increase ...	...	2	1	14	11	8	...	...	...	...	...	...
Decrease ...	...	...	...	...	...	...	...	...	...	...	...	...

These figures are supplied by the licensee and cannot be absolutely depended on. The licensee is granted the privilege of opening three shops, *viz.* one at Steamer Point, one at Camp, and one at Sheikh Othman. The license to retail gánja, charas and bháng realized Rs. 2,000 against Rs. 2,150 in 1894-95, representing a decrease of Rs, 150 owing to slack competition at the time of auction for the purchase of this license.

The license to retail opium realized **Rs. 1,400**, being Rs. 25 more than the preceding year.

At Perim no license was issued for the sale or manufacture of intoxicating drugs.

VIII.

Total Expenditure.

The total expenditure for the last two years is given below :—

Items.	Aden.		Perim.		Total.	
	1894-95.	1895-96.	1894-95.	1895-96.	1894-95.	1895-96.
	Rs.	Rs.			Rs.	Rs.
Establishment	5,842	5,771	...	...	5,842	5771
Contingencies	652	716	...	...	652	716
Total ...	6,494	6,487	...	...	6,494	6,,487

These are made up of pay of the Inspector, Gauger, Menial Establishment and Travelling Allowance and Contingencies, and the total amount is somewhat less than the previous year.

IX.

Revenue and Expenditure.

The following table shows the revenue realized and the expenditure of the A'bkári Department for the last four years :—

Year.	Revenue.	Expenditure.	Difference.
	Rs.	Rs.	Rs.
1892-93	88,056	6,895	81,161
1893-94	85,516	6,467	79,049
1894-95	88,339	6,494	81,845
1895-96	87,726	6,487	81,239
Total ...	3,49,637	26,343	3,23,294

X.

Imports.

The total quantity of foreign liquor and wines imported was as under :—

Items.	Rate of duty.	Aden.		Perim.		Total.	
		1894-95.	1895-96.	1894-95.	1895-96.	1894-95.	1895-96.
Liquors.	Per Imperial gallon.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
1. Ale, Beer, Porter, Cider and other Fermented Liquor.	1 anna	126,538	126,730	905	884	127,443	127,614
2. Liqueurs	Rs. 3	47	88	...	6	47	94
3. Rum...	Rs. 4 and the duty increased if over proof.	4,136	3,541	4	...	4,140	3,541
4. Spirits used in Arts rendered unfit for human consumption.	Rs. 5 per cent. *ad-valorem.*	96	110	...	...	96	110
5. Spirits used in Drugs, Medicines, &c., in a proportion less than 20 per cent. of the spirit of the strength of London proof.	Do. ...	...	15	...	...	...	15
6. Do. 20 per cent. and upwards.	Rs. 3 and the duty increased proportionately if over London proof.	364	50	...	...	364	50
7. Spirits, perfumed, in wood or in bottles.		25	56	...	...	25	56
8. Spirits, other sorts...		7,591	7,889	554	444	8,145	8,333
Wines.							
9. Champagne and all other Sparkling Wines.	Rs. 1-8-0	320	241	50	20	370	261
10. Claret and Still Burgundy ...	Re. 0-12-0... ...	3,205	5,073	84	121	3,289	5,194
11. All other sorts of Still Wines ...	,, 0-12-0... ...	1,864	1,655	79	85	1,943	1,740
Total ...	...	144,186	145,443	1,676	1,560	145,862	147,008

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XI.

Incidence of Taxation.

The incidence of ábkári taxation per head of population according to Census Returns of 1891 is noted in the following table :—

Places.	Population according to Census of 1891.	1894-95.		1895-96.	
		Realizations.	Incidence of Taxation per head of Population.	Realizations.	Incidence of Taxation per head of Population.
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Aden	44,079	86,125	1 15 3	86,024	1 15 3
Perim	986	2,214	2 3 11	1,702	1 11 7
Total ...	45,065	88,339	4 3 2	87,726	3 10 10

XII.

Prosecutions under the A'bkári Act.

Most of the ábkári cases in Aden were for illegal manufacture and sale of intoxicating drugs, and there was one case of dishonest misappropriation of moveable property (Section 403, Indian Penal Code) in that the accused dishonestly misappropriated certain moveable property, to wit, some bottles of beer. A Jew was prosecuted for the offence of fraudulent attempt at evading his liability to ábkári dues, leviable on four chests of charas or hemp-powder valued at about Rs. 3,000. He was convicted and imprisoned and had to pay a fine of Rs. 600, and the drug was redeemed on payment of a further fine of Rs. 300, out of which a reward of Rs. 100 was paid to the Ábkári Inspector and Rs. 50 to the Gauger, the former for detecting and the latter for assisting in detecting the above cases.

In Perim there was one case of having in possession 18 tolas of gánja punished under Section 43 (*g*), Bombay Ábkári Act V of 1878.

W. BEALE, Lieutenant,
Collector of A'bkári, Aden.

A'bkári Office,
Aden, 7th September 1896.